



## 2023-24 Budget Report

### Executive Summary

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The following narrative is in accordance with AB 1200 and AB2756, which require projections for the current fiscal year and two budget years in the future. Two major criteria are **positive cash** and **positive fund balances** at the end of the fiscal year. If a district meets these criteria, it will receive a **positive certification**.

If a district indicates that either of these qualifications cannot be met, then the district has a **qualified certification** or **negative certification**. In accordance with AB2756, Qualified and Negative Certification districts must wait for County Office of Education review before the Board of Trustees can act to ratify bargaining unit tentative agreements.

***Based on the current assumptions and projections, the District's Proposed Budget has a Positive Certification.***

### **FINANCIAL HIGHLIGHTS**

The Proposed Budget the 2023-24 fiscal year is based on the Governor's May Revised Budget. The Proposed Budget reflects revenues based on the May Revise and guidance from the Santa Clara County Office of Education. The expenditures include anticipated staff placements and new hires, salary and benefit agreements, new expenditures, and other operational changes from the 2022-23 Budget.

Key financial highlights for the 2023-24 General Fund Budget are as follows:

- LCFF entitlement COLA is 8.22%.
- LCFF Total Grant amounts per grade span are:
  - TK- 3: \$11,911
  - 4 - 6: \$10,952
  - 7 - 8: \$11,276
- LCFF funded average daily attendance is 8,709 based on the new calculation method of averaging the past three years. This is down from 9,163 last year.
- Unduplicated Pupil Percentage is 43.83%- This is based on the total district enrollment, and it is determined using a rolling three-year average.
- Special Education state allocation of \$887 per ADA
- All salary and benefit agreements through the 24-25 fiscal year are included in the Budget and Multi-Year Projection.
- Unrestricted General Fund balance is projected to be \$6.0 million at the end of 2023-24. Excluding the \$4.3 million (3% of total general fund expenditures) required for economic uncertainties and \$0.4 million in non-spendable and other assignments, the unappropriated ending fund balance is \$1.3 million. Restricted funds are anticipated to be \$17.5 million at the end of 2023-24.

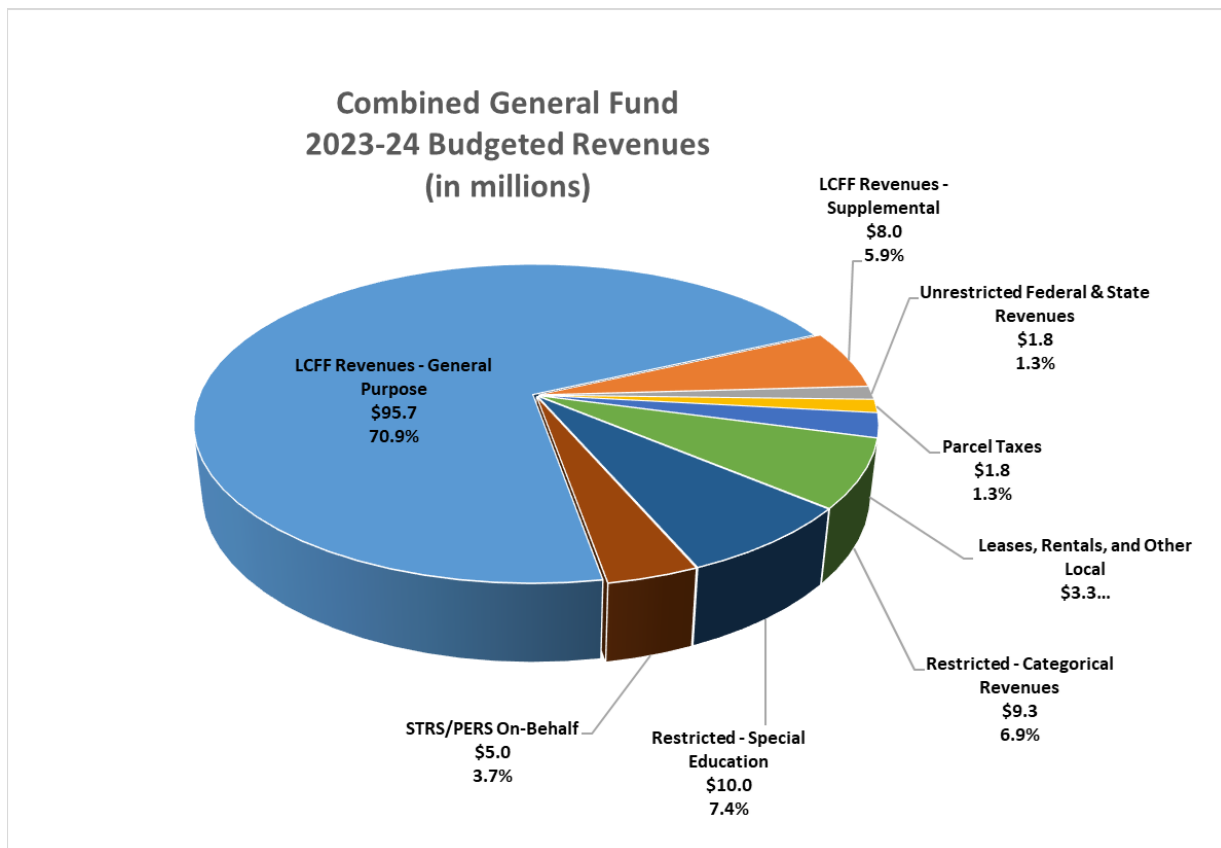
## GENERAL FUND

The *general fund* is the main operating fund of Oak Grove School District, and accounts for the day to day functions of the District.

## REVENUES

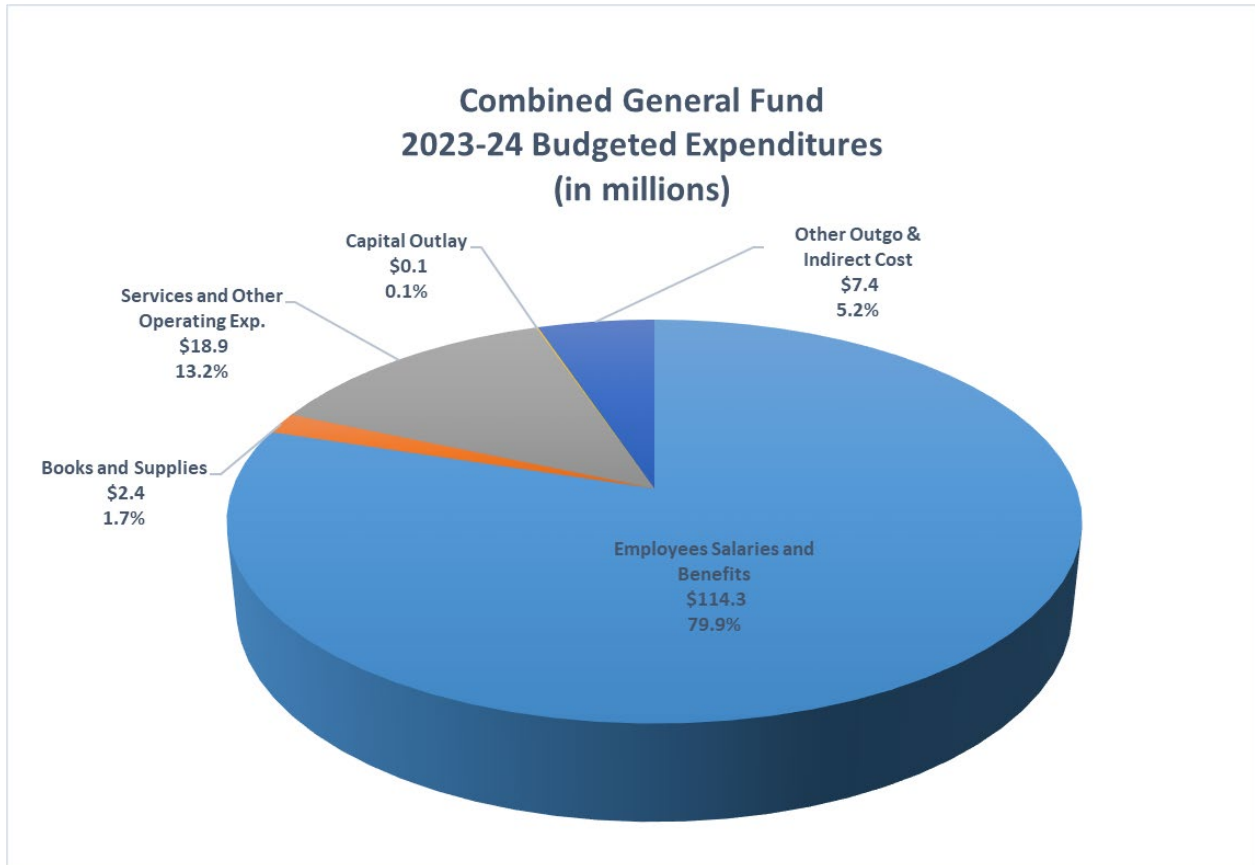
Oak Grove is a state funded school district, which means that the District operates under the general-purpose Local Control Funding Formula (LCFF) established by the State Legislature in 2013. Oak Grove School District's LCFF allocation is calculated by a complex formula based on average daily attendance (ADA) and grade span level. Supplemental funds are generated to support pupils who are eligible for Free and Reduced Price meals, are English Learners or Foster Youth. Additionally, the state provides funding for transportation and Targeted Instruction based on 2013 funding levels. The new funding model for transportation will increase revenues to reflect the difference between the 60% of previous year District expenditures and the 2013 transportation add-on amount.

In addition to LCFF income, the District receives federal and state revenues for categorical programs. These categorical resources are restricted and expended per the guidelines provided for each program. Local revenues include property parcel taxes, leases and rentals, interest income, and miscellaneous local sources. Local revenues are largely unrestricted.



## EXPENDITURES

The District's expenditures are primarily to provide classroom instruction, student intervention, and instructional support. Administrative and support services are in accordance with requirements or mandates by California Education Code, and other federal and state regulations. Employee salaries and benefits take up nearly 80% of total General Fund expenditures. This is an increase from 71% of total General Fund expenditures at the 2022-23 Second Interim.



## CHANGES IN THE GENERAL FUNDS FROM THE 2022/23 BUDGET TO THE 2023/24 BUDGET

Total revenues decreased by \$24.3 million from 2022-23 Estimated Actuals to 2023-24 Budget. Reductions largely due to the elimination of one-time funds.

- LCFF revenue sources increased by \$2.9 million. This reflects the COLA increase offset by the reduced ADA.
- Federal revenues reflect a decrease of \$11.3 million, mainly from removal of the expiring CARES, CRRSA and ARP Act one-time federal funds.
- Other State revenues decreased by \$12.4 million primarily from the removal of the one-time state portion of CARES and CRRSA Act, Expanded Learning Opportunities Grant, Learning

Recovery Emergency Grant, and Arts, Music & Instructional Materials Discretionary Block Grant and its anticipation proposed by the Governor in his January Budget.

- Local Revenues decreased by \$3.6 million. This was the reduction of RDA funds, local grants and donations.

Total expenditures decreased by \$8.7 million from 2022-23 Estimated Actuals to 2023-24 Budget. Reductions largely due to the elimination of one-time funds.

- Employee Salaries and Benefits increased \$7.9 million reflecting settled salary increases, step increases, expanded programs, and increased pension and benefit costs.
- Books and Supplies decreased by \$7.3 million to account for the items funded by prior year carryovers and the one-time state and federal funds.
- Services and Other Operating Expenditures decreased by \$7.6 million due to a reduction of contracted services that were provided by prior year carryovers and one-time funds.
- Capital Outlay budget and Other Outgo decreased by \$2.1 million due to reduction of projects planned in the Expanded Learning Opportunities Program to prepare facilities for the after school and extended year programs.

## **DEMOGRAPHICS AND DATA**

### **ENROLLMENT**

Student enrollment for the District last peaked in 2006-07 at 11,899, and has been in a decline since. The primary reasons are because families are moving out of the area and there is a declining birthrate for the region. The District regularly commissions an enrollment analysis to update the projection numbers. Enrollment projections through 2025-26 are per the demographer's report dated February 3, 2023. Enrollment projections for Santa Clara County overall reflect a downward trend for the remainder of the decade.

At present, the assumptions for funded attendance reflect a decline from 9,163 in 2022-23 to 8,019 in 2025-26. This decline uses the three year average recently implemented with the 2022-23 budget. The loss of previous hold harmless years lowers the funded ADA by 454. Assuming LCFF Base Grant funding at \$11,900 per student, the projected decline will reduce the Base Grant by approximately \$5.4 million in 2023-24. Additionally, supplemental funding, lottery dollars and other categorical resources would decline proportionally as well.

Separate from enrollment is attendance. The Oak Grove School District is funded on actual attendance versus enrollment. Due to the pandemic, historical attendance rates have declined. For the 2023-24 fiscal year we are currently generating about a 93% attendance rate. The historical attendance rate for the District is closer to 96%. Each percentage drop in the attendance rate equates to approximately \$1,000,000 dollars. Attendance rates for the Multi-year Projection are calculated at 93%.

The declining enrollment and the reduced attendance rate create pressure on the fiscal future of the District.

**TRANSPORTATION**

The District has not received additional funding yet for 2022-23. Going forward, this revenue source will be monitored and included in estimates as actual allocations are determined by the State.

As of June 2023, the District operates 18 in-house routes to transport special education students both within the district and to programs outside district boundaries. Other routes for individual students' needs are contracted out as needed.

**CONTRIBUTIONS TO RESTRICTED PROGRAMS**

Contributions to Restricted Programs represent transfers from Unrestricted General Fund to underfunded programs such as Special Education and required contributions to Routine Restricted Maintenance. Total contributions from the Unrestricted General Fund are projected at \$27.3 million for 2023-24. This is an increase from \$24.3 million in 2022-23. See below for discussions on the contributions to Routine Restricted Maintenance and Special Education.

**GENERAL FUND - RESTRICTED****ROUTINE RESTRICTED MAINTENANCE ACCOUNT (RRMA)**

The District is required to contribute from the Unrestricted General Fund, at least 3.0% of total adopted budget expenditures, including other financing uses. The RRMA expenditures are restricted to activities for ongoing and major maintenance of facilities. The RRMA supports grounds and routine facility maintenance, and non-major facility repairs. Custodial services are considered operational activities and cannot be paid from this fund.

The Unrestricted General Fund contribution to RRMA is expected to be \$4.1 million for 2023-24. Approximately 33.8% (or \$1.4 million) of total \$4.1 million expenditures are for employee salaries and benefits. Ending fund balance for RRMA is legally restricted for future routine maintenance needs. The ending fund balance for RRMA is projected to be \$ 2.0 million as of June 30, 2023.

**RESTRICTED PROGRAMS / CATEGORICALS**

Categorical funds provide additional instructional support for our students in the areas of intervention, staff development, resource teachers, academic coaches, district support services, and classroom technology. For school year 2023-24, the District continues instructional programs per the 2023-24 adopted LCAP using LCFF, Federal, Other State and Local revenues.

The District receives federal funds for the Title I Low Income, Title II Teacher Quality, Title III Limited English Proficient (LEP), and Title IV Student Support and Academic Enrichment programs. Federal revenues are budgeted at \$2.0 million. Other State revenues are budgeted at \$12.1 million. This reflects the elimination of one-time dollars from past budgets as well as the Governor's May Revise to reduce the revenues anticipated in the Arts and Music Grant by about \$1.8 million dollars.

Federal and State revenues are significantly reduced over 2022-23 levels due to the end of one-time dollars.

## SPECIAL EDUCATION

The District currently provides instruction and specialized services for students with special needs. The District provides resource specialist (RSP), speech, language, and hearing specialists (SLH) through County, adaptive physical education (APE), occupational therapy (OT), psychological, vision specialists (VI), orientation and mobility specialists (O & M), applied behavioral analysis (ABA, and other related services to students in the general education and special day classes.

Additionally the District provides special day classes. For the 23-24 school year the District has programmed 38 special day classes (SDC) as follows:

- 15 classes for non-categorical programming (students of various disabilities)
- 5 classes for students with multiple disabilities
- 3 classes for students with a therapeutic focus
- 7 classes for students on the Autism Spectrum
- 8 classes for preschool students with special needs

Some special needs students attend programs outside of the District. Beginning in Fall of 2023 we anticipate 115 students placed in programs outside the District (County or Non-Public School Placements).

The budget for special education programs is \$34.1 million and the District will receive \$10 million from federal and state sources. The Special Ed deficit of \$24.1 million (70.6% of total expenditures) will have to be transferred in from the Unrestricted General Fund.

## CASH FLOW

Cash flow is a primary focus and a strong indicator of financial health. The most significant indicators of fiscal solvency are the General Fund reserve levels and the stability of those reserves. Not all of the General Fund reserve is available to meet obligations at a given point in time because not all assets are liquid or accessible. Balance sheets reflect all assets and obligations, so actual cash on hand has to be monitored independently. While budget revenues may be healthy, the actual receipt of those revenues are dispersed throughout the budget year.

The 2023-24 Proposed Budget cash schedule has been projected based on guidance from SCCOE and School Services.

## MULTI-YEAR PROJECTIONS

Under the Education Code (Section 42131) all California School Districts must be able to show that they have a sound financial plan in place that will assure fiscal solvency in the current year plus the next two years. In other words, districts need to be able to demonstrate that they will be able to meet all of their financial obligations **over a three-year period**. This is accomplished by preparing a "Multi-Year Projection" report that shows our projected revenues and expenditures for the current year and each of the next two years. If a school district is not able to show that it will have a positive ending fund balance

for the current and the next two fiscal years then there are varying degrees of consequences including, among other things, restrictions on borrowing and more stringent county or state oversight or control.

Revenue projections for 2024-25 and 2025-26 are based on the following factors:

- Increase in the COLA for LCFF of 3.94% in 2024-25 and 3.29% in 2025-26.
- Funded ADA would decrease by 452.89 in 2024-25 and another 236.85 in 2025-26
- No new state or federal assistance is projected
- Contributions to Special Education and RRM will decrease in 2024-25 by \$0.4 million and grow \$1.1 million in 2025-26.

Expenditure projections for Year 2 and Year 3 are based on the following factors:

- Staffing level corresponding to projected enrollment
- Estimated step increases as per the District's position control system
- Updated projected rates for STRS and PERS
- Savings from scheduled employee retirements
- Current negotiated settlements have been included in the multi-year projections
- Cost of step increases for all employees is estimated at \$1.4 million in 2024-25 and \$1.2 million in 2025-26
- Operating expenditures and contracted services are based on projected Consumer Price Index (CPI), and additions or deletions of one-time only expenditures

The multi-year projections table below shows that the District will be able to meet its financial obligations through the end of fiscal year 2025-26. However, unrestricted reserve levels will exist only at the required level of 3%, making deficit spending less manageable. We will continue to monitor enrollment levels, deficit spending, and state collections to update our outlook for upcoming budget reports.



Description	2022-23 Estimated Actuals Budget	2023-24 Proposed Budget	2024-25 Projected	2025-26 Projected
Beginning Fund Balance, Actual and Projected	\$ 24,107,100	\$ 31,635,953	\$ 23,531,957	\$ 15,669,840
<b>Revenues:</b>				
LCFF Entitlement - General Purpose	93,055,552	95,678,027	94,360,043	94,735,293
LCFF Entitlement - Supplemental Services	7,798,463	8,033,434	7,875,228	7,260,601
LCFF Special Ed Taxes	5,619,268	5,643,925	5,643,925	5,643,925
Federal Revenue	15,351,828	4,095,032	3,968,546	3,968,546
Other State Revenue	26,927,178	14,516,494	14,502,194	14,479,446
Other Local Revenue	10,606,098	7,032,349	7,090,388	7,211,104
Total Revenue/Other Income	\$ 159,358,388	\$ 134,999,261	\$ 133,440,324	\$ 133,298,915
<b>Expenditures</b>				
Certificated Salaries	52,884,481	57,182,728	59,142,186	61,447,310
Classified Salaries	18,575,737	20,040,089	20,880,566	21,173,002
Employee Benefits	34,916,663	37,031,721	38,250,154	39,392,969
Books and Supplies	9,732,454	2,421,344	2,299,058	2,303,258
Services, Other Operating	26,546,236	18,905,166	18,504,900	18,501,815
Capital Outlay	2,271,331	137,192	137,192	137,192
Other Outgo	7,119,402	7,607,889	7,607,889	7,607,889
Direct Support/Indirect Costs/TSF's Out	(216,768)	(222,872)	(222,872)	(222,872)
Total Expenditures/Other Outgo	\$ 151,829,534	\$ 143,103,257	\$ 146,599,073	\$ 150,340,563
<b>Operating Surplus/(Deficit)</b>	<b>\$ 7,528,853</b>	<b>\$ (8,103,996)</b>	<b>\$ (13,158,749)</b>	<b>\$ (17,041,648)</b>
Transfers-In from Special Reserve	-	-	5,296,632	11,396,146
<b>Ending Fund Balance</b>	<b>\$ 31,635,953</b>	<b>\$ 23,531,957</b>	<b>\$ 15,669,840</b>	<b>\$ 10,024,338</b>
Legally Restricted Balance	23,054,747	17,506,886	10,994,392	5,253,839
<b>Unrestricted General Fund - Ending Fund Balance</b>	<b>\$ 8,581,206</b>	<b>\$ 6,025,071</b>	<b>\$ 4,675,448</b>	<b>\$ 4,770,498</b>
<b>Components of Ending Fund Balance</b>				
Designated for Economic Uncertainties	4,554,886	4,293,098	4,397,972	4,510,217
Inventories, Prepaid, Revolving Fund	54,934	39,206	39,206	39,206
Early Retirement Program	461,188	332,438	238,266	221,070
<b>Undesignated/Unappropriated</b>	<b>3,510,196</b>	<b>1,360,326</b>	<b>0</b>	<b>0</b>

## CONCLUSION

We must continue to navigate the currents ahead that will strain the District's budget. These relate to the declining enrollment, the reduced attendance, and the structural deficit that will appear as one-time dollars are exhausted. Several factors have contributed to the district's structural deficit, including the ongoing loss of enrollment, increased employee pension costs, the District's commitment to maintaining competitive employee compensation, and increased special education and transportation costs in excess of State and Federal funding. External factors also exist. State revenues are impacted by the economy locally and internationally. The District must also be prepared to weather reductions to funding which would likely occur in a recession. Any of these variables could widen the structural deficit of the District, so continued monitoring and careful planning are needed.



The District will retain a Positive rating for our Second Interim Report. The District will be able to meet its financial obligations for the current fiscal year and subsequent two fiscal years. Transfers from the Special Reserve Fund in fiscal years 2024-25 and 2025-26 will be needed. However, without addressing the imbalance of revenues and expenditures, larger transfers would be needed in the years ahead, and the current reserves will not sustain ongoing deficits.

Oak Grove School District  
Multi-Year Projection - Assumptions  
2022-23 Estimated Actuals & 2023-24 Proposed Budget

Description	2022-23 Estimated Actuals Budget	2023-24 Proposed Budget	2024-25 Projected	2025-26 Projected
<b>REVENUES:</b>				
<b>Local Control Funding Formula (LCFF)</b>				
Projected COLA & Augmentation	13.26%	8.22%	3.94%	3.29%
Projected "Funded" COLA	13.26%	8.22%	3.94%	3.29%
Unduplicated Count Percentage (rolling 3-year avg)	43.75%	43.83%	43.62%	40.07%
<b>LCFF Apportionment per ADA</b>				
LCFF General Purpose	\$ 10,149	\$ 10,979	\$ 11,422	\$ 11,806
LCFF Supplemental Grant	\$ 857	\$ 929	\$ 961	\$ 913
<b>Total LCFF Apportionment per ADA</b>	<b>\$ 11,006</b>	<b>\$ 11,908</b>	<b>\$ 12,383</b>	<b>\$ 12,719</b>
<b>Enrollment &amp; ADA</b>				
District Enrollment	8,663	8,618	8,374	8,227
LCFF ADA (including COE) - 3 PY average	9,163.23	8,709.12	8,256.23	8,019.38
<b>Mandated Cost Block Grant</b>				
Per ADA Allocation	\$ 34.94	\$ 37.81	\$ 39.30	\$ 40.59
Estimated Block Grant Amount	\$ 283,757	\$ 300,952	\$ 310,792	\$ 311,164
<b>Lottery Apportionment per ADA</b>				
Unrestricted Lottery	\$170.00	\$170.00	\$170.00	\$170.00
Restricted Lottery - Proposition 20	\$67.00	\$67.00	\$67.00	\$67.00
<b>EXPENDITURES:</b>				
<b>Staffing:</b>				
TK-3 Class Size	24:1	24:1	24:1	24:1
Net Change in Staffing due to Enrollment, Class Size, and removal of Temporary Positions:				
Certificated	Included	Included	-16.0 FTE	-5.0 FTE
Classified	Included	Included	-7.5 FTE	0.0 FTE
Projected Compensation Increase - Step Increases	Included	Included	1,424,805	1,252,166

Oak Grove School District  
Multi-Year Projection - Assumptions  
2022-23 Estimated Actuals & 2023-24 Proposed Budget

Description	2022-23 Estimated Actuals Budget	2023-24 Proposed Budget	2024-25 Projected	2025-26 Projected
<b>Benefit Rates</b>				
STRS Employer Rate	19.100%	19.100%	19.100%	19.100%
PERS Employer Rate	25.370%	26.680%	27.700%	28.300%
Certificated Statutory Benefits Rate	4.04%	3.65%	3.65%	3.65%
Classified Statutory Benefits Rate	10.24%	9.85%	9.85%	9.85%
Health & Welfare Cap				
OGEA Health & Welfare Maximum Cap	\$27,524	\$28,124	\$28,724	\$28,724
CSEA Health & Welfare Maximum Cap	\$21,092	\$22,292	\$23,492	\$23,492
AFSME Health & Welfare Maximum Cap	\$12,690	\$13,290	\$13,890	\$13,890
OGMA Health & Welfare Maximum CAP	\$28,748	\$29,708	\$30,668	\$30,668
<b>Other Post Employment Benefits (OPEB)</b>				
Number of Retirees for Early Retirement Benefits	54	52	37	23
Retiree Health Benefits Cost	\$ 457,855	\$ 461,188	\$ 332,438	\$ 238,266
California CPI	5.71%	3.54%	3.02%	2.64%
Indirect Cost Rate	6.95%	7.42%	7.42%	7.42%
<b>Contributions from Unrestricted G/F:</b>				
Special Education	\$ 21,495,974	\$ 24,088,994	\$ 23,996,494	\$ 25,036,998
Routine Repair/Restricted	\$ 3,665,955	\$ 4,141,930	\$ 4,246,804	\$ 4,359,049
Community Day, Solar, Local Grant, & Other	\$ (863,825)	\$ (858,347)	\$ (1,233,347)	\$ (1,233,347)
<b>Total Contributions</b>	<b>\$ 24,298,104</b>	<b>\$ 27,372,577</b>	<b>\$ 27,009,951</b>	<b>\$ 28,162,700</b>
<b>Other Financing Sources/Uses:</b>				
Fund 40 Transfer to Fund 01 to meet Required Reserves	-	-	5,296,632	11,396,146
Fund 21 (Proceeds from sale of property) Transfer to Fund 40	14,767,181			

## SSC School District and Charter School Financial Projection Dartboard 2023-24 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2023-24 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2022-23	2023-24 <sup>1</sup>	2024-25	2025-26	2026-27
Department of Finance Statutory COLA	6.56%	8.22%	3.94%	3.29%	3.19%
Planning COLA	6.56%	8.22%	3.94%	3.29%	3.19%

LCFF GRADE SPAN FACTORS FOR 2023-24				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Statutory COLA of 8.22%	\$753	\$765	\$787	\$913
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,032	—	—	\$312
2023-24 Adjusted Base Grants <sup>2</sup>	\$10,951	\$10,069	\$10,367	\$12,327
Transitional Kindergarten (TK) Add-On <sup>3</sup>	\$3,044	—	—	—

\*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2022-23	2023-24	2024-25	2025-26	2026-27
California CPI		5.71%	3.54%	3.02%	2.64%	2.89%
California Lottery	Unrestricted per ADA	\$170	\$170	\$170	\$170	\$170
	Restricted per ADA	\$67	\$67	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$34.94	\$37.81	\$39.30	\$40.59	\$41.88
	Grades 9-12 per ADA	\$67.31	\$72.84	\$75.71	\$78.20	\$80.69
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.85	\$20.63	\$21.31	\$21.99
	Grades 9-12 per ADA	\$50.98	\$55.17	\$57.34	\$59.23	\$61.12
Interest Rate for Ten-Year Treasuries		3.65%	3.13%	2.81%	2.90%	3.00%
CalSTRS Employer Rate <sup>4</sup>		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>4</sup>		25.37%	26.68%	27.70%	28.30%	28.70%
Unemployment Insurance Rate <sup>5</sup>		0.50%	0.05%	0.05%	0.05%	0.05%
Minimum Wage <sup>6</sup>		\$15.50	\$16.00	\$16.50	\$16.90	\$17.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2023-24	
Reserve Requirement	District ADA Range
The greater of 5% or \$80,000	0 to 300
The greater of 4% or \$80,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Applies to Special Education, Child Nutrition, State Preschool, Foster Youth, Mandate Block Grant, Adult Education, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education.

<sup>2</sup>Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

<sup>3</sup>Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

<sup>4</sup>California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2023-24 are final, and the subsequent years' rates are subject to change based on determination by the respective governing boards.

<sup>5</sup>Unemployment rate in 2023-24 is final based on determination by the Employment Development Department and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

<sup>6</sup>Minimum wage rates are effective January 1 of the respective year.

**Oak Grove School District  
F.T.E. Summary - All Funds**

<b>2023-24 Proposed Budget</b>											
	<b>General Unrestricted F010</b>	<b>Parcel Tax F040</b>	<b>Total Unrestricted G/F</b>	<b>RRM &amp; Categorical F060</b>	<b>Special Ed. F080</b>	<b>Total Restricted G/F</b>	<b>Total General Fund</b>	<b>Child Nutrition Fund F130</b>	<b>Building Fund F210</b>	<b>Child Care Fund F630</b>	<b>Grand Total</b>
<b>Certificated</b>											
1100 Teachers	333.30	0.00	333.30	24.80	84.20	109.00	442.30	0.00	0.00	0.00	442.30
1200 Certificated Pupil Support	10.35	4.20	14.55	0.00	10.45	10.45	25.00	0.00	0.00	0.00	25.00
1300 Certificated Administrator	29.85	0.00	29.85	1.15	2.00	3.15	33.00	0.00	0.00	0.00	33.00
1900 Other Certificated Salaries	1.00	0.00	1.00	0.00	2.00	2.00	3.00	0.00	0.00	0.00	3.00
<b>Total Certificated</b>	<b>374.50</b>	<b>4.20</b>	<b>378.70</b>	<b>25.95</b>	<b>98.65</b>	<b>124.60</b>	<b>503.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>503.30</b>
2100 Instructional Aids	10.00	0.00	10.00	9.63	88.40	98.02	108.02	0.00	0.00	0.00	108.02
2200 Classified Support	77.36	10.69	88.04	12.20	0.00	12.20	100.24	25.41	0.00	0.00	125.65
2300 Classified Administrator	7.10	0.00	7.10	1.90	0.00	1.90	9.00	1.00	0.00	4.00	14.00
2400 Clerical and Office Salaries	57.25	0.00	57.25	1.38	2.63	4.00	61.25	1.50	0.25	0.50	63.50
2900 Other Classified Salaries	19.42	0.00	19.42	1.60	8.24	9.84	29.25	0.00	0.00	25.68	54.93
<b>Total Classified</b>	<b>171.12</b>	<b>10.69</b>	<b>181.81</b>	<b>26.70</b>	<b>99.26</b>	<b>125.96</b>	<b>307.77</b>	<b>27.91</b>	<b>0.25</b>	<b>30.18</b>	<b>366.11</b>
<b>TOTAL FTE</b>	<b>545.62</b>	<b>14.89</b>	<b>560.51</b>	<b>52.65</b>	<b>197.91</b>	<b>250.56</b>	<b>811.07</b>	<b>27.91</b>	<b>0.25</b>	<b>30.18</b>	<b>869.41</b>
<b>2022-23 Second Interim Budget</b>											
	<b>General Unrestricted F010</b>	<b>Parcel Tax F040</b>	<b>Total Unrestricted G/F</b>	<b>RRM &amp; Categorical F060</b>	<b>Special Ed. F080</b>	<b>Total Restricted G/F</b>	<b>Total General Fund</b>	<b>Child Nutrition Fund F130</b>	<b>Building Fund F210</b>	<b>Child Care Fund F630</b>	<b>Grand Total</b>
<b>Certificated</b>											
1100 Teachers	350.40	0.00	350.40	3.80	70.60	74.40	424.80	0.00	0.00	0.00	424.80
1200 Certificated Pupil Support	9.05	4.20	13.25	1.00	9.75	10.75	24.00	0.00	0.00	0.00	24.00
1300 Certificated Administrator	28.85	0.00	28.85	1.15	2.00	3.15	32.00	0.00	0.00	0.00	32.00
1900 Other Certificated Salaries	1.00	0.00	1.00	0.00	2.00	2.00	3.00	0.00	0.00	0.00	3.00
<b>Total Certificated</b>	<b>389.30</b>	<b>4.20</b>	<b>393.50</b>	<b>5.95</b>	<b>84.35</b>	<b>90.30</b>	<b>483.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>483.80</b>
2100 Instructional Aids	12.69	0.00	12.69	12.39	77.05	89.45	102.13	0.00	0.00	0.00	102.13
2200 Classified Support	74.83	10.69	85.52	7.20	0.00	7.20	92.72	25.16	0.00	1.00	118.88
2300 Classified Administrator	6.90	0.00	6.90	2.10	0.00	2.10	9.00	1.00	0.00	4.00	14.00
2400 Clerical and Office Salaries	57.25	0.00	57.25	1.38	2.63	4.00	61.25	1.50	0.25	0.50	63.50
2900 Other Classified Salaries	19.92	0.00	19.92	1.60	4.80	6.40	26.32	0.00	0.00	25.71	52.02
<b>Total Classified</b>	<b>171.58</b>	<b>10.69</b>	<b>182.27</b>	<b>24.67</b>	<b>84.48</b>	<b>109.15</b>	<b>291.42</b>	<b>27.66</b>	<b>0.25</b>	<b>31.21</b>	<b>350.53</b>
<b>TOTAL FTE</b>	<b>560.88</b>	<b>14.89</b>	<b>575.77</b>	<b>30.62</b>	<b>168.83</b>	<b>199.45</b>	<b>775.22</b>	<b>27.66</b>	<b>0.25</b>	<b>31.21</b>	<b>834.33</b>
<b>TOTAL FTE Change</b>	<b>(15.26)</b>	<b>0.00</b>	<b>(15.26)</b>	<b>22.03</b>	<b>29.08</b>	<b>51.11</b>	<b>35.85</b>	<b>0.25</b>	<b>0.00</b>	<b>(1.03)</b>	<b>35.08</b>

Oak Grove School District  
Multi-Year Projection - Combined General Fund  
2022-23 Estimated Actuals & 2023-24 Proposed Budget

Description	2022-23 Estimated Actuals Budget	2023-24 Proposed Budget	2024-25 Projected	2025-26 Projected
Beginning Fund Balance, Actual and Projected	\$ 24,107,100	\$ 31,635,953	\$ 23,531,957	\$ 15,669,840
<b>Revenues:</b>				
LCFF Entitlement - General Purpose	93,055,552	95,678,027	94,360,043	94,735,293
LCFF Entitlement - Supplemental Services	7,798,463	8,033,434	7,875,228	7,260,601
LCFF Special Ed Taxes	5,619,268	5,643,925	5,643,925	5,643,925
Federal Revenue	15,351,828	4,095,032	3,968,546	3,968,546
Other State Revenue	26,927,178	14,516,494	14,502,194	14,479,446
Other Local Revenue	10,606,098	7,032,349	7,090,388	7,211,104
Total Revenue/Other Income	\$ 159,358,388	\$ 134,999,261	\$ 133,440,324	\$ 133,298,915
<b>Expenditures</b>				
Certificated Salaries	52,884,481	57,182,728	59,142,186	61,447,310
Classified Salaries	18,575,737	20,040,089	20,880,566	21,173,002
Employee Benefits	34,916,663	37,031,721	38,250,154	39,392,969
Books and Supplies	9,732,454	2,421,344	2,299,058	2,303,258
Services, Other Operating	26,546,236	18,905,166	18,504,900	18,501,815
Capital Outlay	2,271,331	137,192	137,192	137,192
Other Outgo	7,119,402	7,607,889	7,607,889	7,607,889
Direct Support/Indirect Costs/TSF's Out	(216,768)	(222,872)	(222,872)	(222,872)
Total Expenditures/Other Outgo	\$ 151,829,534	\$ 143,103,257	\$ 146,599,073	\$ 150,340,563
<b>Operating Surplus/(Deficit)</b>	<b>\$ 7,528,853</b>	<b>\$ (8,103,996)</b>	<b>\$ (13,158,749)</b>	<b>\$ (17,041,648)</b>
Transfers-In from Special Reserve	-	-	5,296,632	11,396,146
<b>Ending Fund Balance</b>	<b>\$ 31,635,953</b>	<b>\$ 23,531,957</b>	<b>\$ 15,669,840</b>	<b>\$ 10,024,338</b>
Legally Restricted Balance	23,054,747	17,506,886	10,994,392	5,253,839
<b>Unrestricted General Fund - Ending Fund Balance</b>	<b>\$ 8,581,206</b>	<b>\$ 6,025,071</b>	<b>\$ 4,675,448</b>	<b>\$ 4,770,498</b>
<b>Components of Ending Fund Balance</b>				
Designated for Economic Uncertainties	4,554,886	4,293,098	4,397,972	4,510,217
Inventories, Prepaid, Revolving Fund	54,934	39,206	39,206	39,206
Early Retirement Program	461,188	332,438	238,266	221,070
<b>Undesignated/Unappropriated</b>	<b>3,510,196</b>	<b>1,360,326</b>	<b>0</b>	<b>0</b>

**Adopted Budget**  
**2023-24 Projection Attachment**  
**Balances in Excess of Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

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

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2023-24 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	5,985,860	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
	Total Assigned and Unassigned Ending Fund Balances	5,985,860	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4
Less:	District Minimum Reserve for Economic Uncertainties	4,293,098	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	1,692,762	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2023-24 Budget	Description of Need
01	General Fund/County School Service Fund	332,438	Early Retirement Program Reserve
01	General Fund/County School Service Fund	1,360,324	Reserve to maintain minimum required 3% reserve for economic uncertainties in subsequent years
	Total of Substantiated Needs	1,692,762	

Remaining Unsubstantiated Balance                      -                      Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

**Note:**                      Education Code Section 42127.01 limits a school district's amount of combined assigned or unassigned ending general fund balance not to exceed 10% in the fiscal year after the amount in the state's Public School System Stabilization Account is equal to or exceeds 3% of the K-12 share of Proposition 98. Basic aid districts and districts with less than 2,501 ADA are exempted.



**Note:** Education Code Section 42127.01 limits a school district's amount of combined assigned or unassigned ending general fund balance not to exceed 10% in the fiscal year after the amount in the state's Public School System Stabilization Account is equal to or exceeds 3% of the K-12 share of Proposition 98. Basic aid districts and districts with less than 2,501 ADA are exempted.

**Note:** Education Code Section 42127.01 limits a school district's amount of combined assigned or unassigned ending general fund balance not to exceed 10% in the fiscal year after the amount in the state's Public School System Stabilization Account is equal to or exceeds 3% of the K-12 share of Proposition 98. Basic aid districts and districts with less than 2,501 ADA are exempted.

G = General  
Ledger Data; S =  
Supplemental  
Data

Data Supplied For:			
Form	Description	2022-23 Estimated Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
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	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

MYP	Multi year 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

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	100,854,015.00	5,619,268.00	106,473,283.00	103,711,461.00	5,643,925.00	109,355,386.00	2.7%
2) Federal Revenue		8100-8299	100,000.00	15,251,828.45	15,351,828.45	100,000.00	3,995,032.00	4,095,032.00	-73.3%
3) Other State Revenue		8300-8599	1,807,606.00	25,119,571.67	26,927,177.67	1,717,052.00	12,799,442.00	14,516,494.00	-46.1%
4) Other Local Revenue		8600-8799	5,334,126.00	5,271,972.77	10,606,098.77	5,075,909.00	1,956,440.00	7,032,349.00	-33.7%
5) TOTAL, REVENUES			108,095,747.00	51,262,640.89	159,358,387.89	110,604,422.00	24,394,839.00	134,999,261.00	-15.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	42,522,870.00	10,361,610.51	52,884,480.51	43,424,083.00	13,758,645.00	57,182,728.00	8.1%
2) Classified Salaries		2000-2999	12,107,160.00	6,468,577.00	18,575,737.00	12,928,622.00	7,111,467.00	20,040,089.00	7.9%
3) Employee Benefits		3000-3999	23,298,316.00	11,618,346.50	34,916,662.50	23,353,986.00	13,677,735.00	37,031,721.00	6.1%
4) Books and Supplies		4000-4999	1,396,074.03	8,336,379.12	9,732,453.15	1,299,954.00	1,121,390.28	2,421,344.28	-75.1%
5) Services and Other Operating Expenditures		5000-5999	8,290,045.00	18,256,190.96	26,546,235.96	7,092,370.00	11,812,796.00	18,905,166.00	-28.8%
6) Capital Outlay		6000-6999	142,252.00	2,129,078.75	2,271,330.75	112,192.00	25,000.00	137,192.00	-94.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	34,637.00	7,084,765.00	7,119,402.00	33,062.00	7,574,827.00	7,607,889.00	6.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,768,467.00)	2,551,699.00	(216,768.00)	(2,456,288.00)	2,233,416.00	(222,872.00)	2.8%
9) TOTAL, EXPENDITURES			85,022,887.03	66,806,646.84	151,829,533.87	85,787,981.00	57,315,276.28	143,103,257.28	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,072,859.97	(15,544,005.95)	7,528,854.02	24,816,441.00	(32,920,437.28)	(8,103,996.28)	-207.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(24,298,104.00)	24,298,104.00	0.00	(27,372,577.00)	27,372,577.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,298,104.00)	24,298,104.00	0.00	(27,372,577.00)	27,372,577.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,225,244.03)	8,754,098.05	7,528,854.02	(2,556,136.00)	(5,547,860.28)	(8,103,996.28)	-207.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,806,447.70	14,300,651.99	24,107,099.69	8,581,203.67	23,054,750.04	31,635,953.71	31.2%
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)			9,806,447.70	14,300,651.99	24,107,099.69	8,581,203.67	23,054,750.04	31,635,953.71	31.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,806,447.70	14,300,651.99	24,107,099.69	8,581,203.67	23,054,750.04	31,635,953.71	31.2%
2) Ending Balance, June 30 (E + F1e)			8,581,203.67	23,054,750.04	31,635,953.71	6,025,067.67	17,506,889.76	23,531,957.43	-25.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	19,206.00	0.00	19,206.00	19,206.00	0.00	19,206.00	0.0%
Prepaid Items		9713	15,728.00	0.00	15,728.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,054,750.04	23,054,750.04	0.00	17,506,889.76	17,506,889.76	-24.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	461,188.00	0.00	461,188.00	332,438.00	0.00	332,438.00	-27.9%
Early Retirement Program	0000	9760	461,188.00		461,188.00			0.00	
Early Retirement Program	0000	9760			0.00	332,438.00		332,438.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,554,885.67	0.00	4,554,885.67	4,293,098.67	0.00	4,293,098.67	-5.7%
Unassigned/Unappropriated Amount		9790	3,510,196.00	0.00	3,510,196.00	1,360,325.00	0.00	1,360,325.00	-61.2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				

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)	
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				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
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				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	43,751,606.00	0.00	43,751,606.00	46,609,052.00	0.00	46,609,052.00	6.5%
Education Protection Account State Aid - Current Year		8012	22,814,409.00	0.00	22,814,409.00	22,814,409.00	0.00	22,814,409.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	124,000.00	0.00	124,000.00	124,000.00	0.00	124,000.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	28,934,000.00	0.00	28,934,000.00	28,934,000.00	0.00	28,934,000.00	0.0%
Unsecured Roll Taxes		8042	2,217,000.00	0.00	2,217,000.00	2,217,000.00	0.00	2,217,000.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	5,100,000.00	0.00	5,100,000.00	5,100,000.00	0.00	5,100,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(8,190,000.00)	0.00	(8,190,000.00)	(8,190,000.00)	0.00	(8,190,000.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,103,000.00	0.00	6,103,000.00	6,103,000.00	0.00	6,103,000.00	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			100,854,015.00	0.00	100,854,015.00	103,711,461.00	0.00	103,711,461.00	2.8%
<b>LCFF Transfers</b>									
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	5,619,268.00	5,619,268.00	0.00	5,643,925.00	5,643,925.00	0.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			100,854,015.00	5,619,268.00	106,473,283.00	103,711,461.00	5,643,925.00	109,355,386.00	2.7%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,797,098.00	1,797,098.00	0.00	1,832,253.00	1,832,253.00	2.0%
Special Education Discretionary Grants		8182	0.00	556,226.86	556,226.86	0.00	143,973.00	143,973.00	-74.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,910,936.94	1,910,936.94		1,424,296.00	1,424,296.00	-25.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title II, Part A, Supporting Effective Instruction	4035	8290		439,296.23	439,296.23		256,878.00	256,878.00	-41.5%
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		835,724.29	835,724.29		258,804.00	258,804.00	-69.0%
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		85,424.63	85,424.63		78,828.00	78,828.00	-7.7%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	100,000.00	9,627,121.50	9,727,121.50	100,000.00	0.00	100,000.00	-99.0%
TOTAL, FEDERAL REVENUE			100,000.00	15,251,828.45	15,351,828.45	100,000.00	3,995,032.00	4,095,032.00	-73.3%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	283,757.00	0.00	283,757.00	300,952.00	0.00	300,952.00	6.1%
Lottery - Unrestricted and Instructional Materials		8560	1,506,999.00	638,933.00	2,145,932.00	1,416,100.00	558,110.00	1,974,210.00	-8.0%
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		997,065.00	997,065.00		997,065.00	997,065.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	16,850.00	23,483,573.67	23,500,423.67	0.00	11,244,267.00	11,244,267.00	-52.2%
TOTAL, OTHER STATE REVENUE			1,807,606.00	25,119,571.67	26,927,177.67	1,717,052.00	12,799,442.00	14,516,494.00	-46.1%
<b>OTHER LOCAL REVENUE</b>									
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	1,777,989.00	0.00	1,777,989.00	1,766,208.00	0.00	1,766,208.00	-0.7%
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	1,938,345.00	1,938,345.00	0.00	0.00	0.00	-100.0%
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	10,903.00	0.00	10,903.00	0.00	0.00	0.00	-100.0%
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	2,939,072.00	1,376.28	2,940,448.28	2,852,020.00	0.00	2,852,020.00	-3.0%
Interest		8660	250,000.00	0.00	250,000.00	200,000.00	0.00	200,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	356,162.00	1,247,518.49	1,603,680.49	257,681.00	209,385.00	467,066.00	-70.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		2,084,733.00	2,084,733.00		1,747,055.00	1,747,055.00	-16.2%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,334,126.00	5,271,972.77	10,606,098.77	5,075,909.00	1,956,440.00	7,032,349.00	-33.7%
TOTAL, REVENUES			108,095,747.00	51,262,640.89	159,358,387.89	110,604,422.00	24,394,839.00	134,999,261.00	-15.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	36,146,611.00	8,435,633.51	44,582,244.51	36,436,636.00	11,763,917.00	48,200,553.00	8.1%
Certificated Pupil Support Salaries		1200	1,417,615.00	1,191,696.00	2,609,311.00	1,652,572.00	1,266,371.00	2,918,943.00	11.9%
Certificated Supervisors' and Administrators' Salaries		1300	4,852,606.00	480,699.00	5,333,305.00	5,224,731.00	483,672.00	5,708,403.00	7.0%
Other Certificated Salaries		1900	106,038.00	253,582.00	359,620.00	110,144.00	244,685.00	354,829.00	-1.3%
TOTAL, CERTIFICATED SALARIES			42,522,870.00	10,361,610.51	52,884,480.51	43,424,083.00	13,758,645.00	57,182,728.00	8.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	376,577.00	4,122,689.00	4,499,266.00	474,807.00	4,511,606.00	4,986,413.00	10.8%
Classified Support Salaries		2200	5,465,730.00	811,990.00	6,277,720.00	5,859,916.00	985,456.00	6,845,372.00	9.0%
Classified Supervisors' and Administrators' Salaries		2300	1,054,760.00	279,821.00	1,334,581.00	1,125,348.00	282,472.00	1,407,820.00	5.5%
Clerical, Technical and Office Salaries		2400	3,838,486.00	279,891.00	4,118,377.00	4,048,618.00	269,273.00	4,317,891.00	4.8%
Other Classified Salaries		2900	1,371,607.00	974,186.00	2,345,793.00	1,419,933.00	1,062,660.00	2,482,593.00	5.8%
TOTAL, CLASSIFIED SALARIES			12,107,160.00	6,468,577.00	18,575,737.00	12,928,622.00	7,111,467.00	20,040,089.00	7.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,782,062.00	6,477,799.00	14,259,861.00	7,933,091.00	7,411,390.00	15,344,481.00	7.6%
PERS		3201-3202	3,005,592.00	1,707,677.50	4,713,269.50	3,331,240.00	2,013,368.00	5,344,608.00	13.4%
OASDI/Medicare/Alternative		3301-3302	1,573,086.00	685,030.00	2,258,116.00	1,634,496.00	782,163.00	2,416,659.00	7.0%
Health and Welfare Benefits		3401-3402	8,655,572.00	2,182,257.00	10,837,829.00	8,339,905.00	2,887,665.00	11,227,570.00	3.6%
Unemployment Insurance		3501-3502	271,091.00	85,306.00	356,397.00	28,044.00	10,497.00	38,541.00	-89.2%
Workers' Compensation		3601-3602	1,135,033.00	355,797.00	1,490,830.00	1,203,864.00	451,297.00	1,655,161.00	11.0%
OPEB, Allocated		3701-3702	457,855.00	0.00	457,855.00	461,188.00	0.00	461,188.00	0.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	418,025.00	124,480.00	542,505.00	422,158.00	121,355.00	543,513.00	0.2%
TOTAL, EMPLOYEE BENEFITS			23,298,316.00	11,618,346.50	34,916,662.50	23,353,986.00	13,677,735.00	37,031,721.00	6.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	2,047,200.00	2,047,200.00	0.00	22,500.00	22,500.00	-98.9%
Books and Other Reference Materials		4200	1,000.00	47,600.00	48,600.00	1,000.00	52,900.00	53,900.00	10.9%
Materials and Supplies		4300	1,292,456.34	6,104,397.12	7,396,853.46	1,245,654.00	1,033,990.28	2,279,644.28	-69.2%
Noncapitalized Equipment		4400	102,617.69	137,182.00	239,799.69	53,300.00	12,000.00	65,300.00	-72.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,396,074.03	8,336,379.12	9,732,453.15	1,299,954.00	1,121,390.28	2,421,344.28	-75.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	6,229,969.00	6,229,969.00	0.00	7,474,061.00	7,474,061.00	20.0%
Travel and Conferences		5200	260,319.00	160,661.55	420,980.55	262,870.00	88,010.00	350,880.00	-16.7%
Dues and Memberships		5300	40,826.00	282,050.00	322,876.00	51,335.00	103,000.00	154,335.00	-52.2%
Insurance		5400 - 5450	1,276,143.00	0.00	1,276,143.00	1,103,016.00	0.00	1,103,016.00	-13.6%
Operations and Housekeeping Services		5500	2,301,221.00	0.00	2,301,221.00	2,356,506.00	0.00	2,356,506.00	2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	740,683.00	1,960,933.00	2,701,616.00	416,214.00	1,702,600.00	2,118,814.00	-21.6%
Transfers of Direct Costs		5710	(29,598.00)	29,598.00	0.00	(18,650.00)	18,650.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(303,951.00)	0.00	(303,951.00)	(293,809.00)	0.00	(293,809.00)	-3.3%
Professional/Consulting Services and Operating Expenditures		5800	3,545,855.00	9,477,568.60	13,023,423.60	2,638,684.00	2,417,455.00	5,056,139.00	-61.2%

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)	
Communications		5900	458,547.00	115,410.81	573,957.81	576,204.00	9,020.00	585,224.00	2.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,290,045.00	18,256,190.96	26,546,235.96	7,092,370.00	11,812,796.00	18,905,166.00	-28.8%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	2,000,000.00	2,000,000.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	142,252.00	124,078.75	266,330.75	112,192.00	20,000.00	132,192.00	-50.4%
Equipment Replacement		6500	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			142,252.00	2,129,078.75	2,271,330.75	112,192.00	25,000.00	137,192.00	-94.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	30,000.00	7,084,765.00	7,114,765.00	30,000.00	7,574,827.00	7,604,827.00	6.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	838.00	0.00	838.00	566.00	0.00	566.00	-32.5%
Other Debt Service - Principal		7439	3,799.00	0.00	3,799.00	2,496.00	0.00	2,496.00	-34.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			34,637.00	7,084,765.00	7,119,402.00	33,062.00	7,574,827.00	7,607,889.00	6.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,551,699.00)	2,551,699.00	0.00	(2,233,416.00)	2,233,416.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(216,768.00)	0.00	(216,768.00)	(222,872.00)	0.00	(222,872.00)	2.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,768,467.00)	2,551,699.00	(216,768.00)	(2,456,288.00)	2,233,416.00	(222,872.00)	2.8%
TOTAL, EXPENDITURES			85,022,887.03	66,806,646.84	151,829,533.87	85,787,981.00	57,315,276.28	143,103,257.28	-5.7%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
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%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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 Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(24,298,104.00)	24,298,104.00	0.00	(27,372,577.00)	27,372,577.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(24,298,104.00)	24,298,104.00	0.00	(27,372,577.00)	27,372,577.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(24,298,104.00)	24,298,104.00	0.00	(27,372,577.00)	27,372,577.00	0.00	0.0%

Description			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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	100,854,015.00	5,619,268.00	106,473,283.00	103,711,461.00	5,643,925.00	109,355,386.00	2.7%
2) Federal Revenue		8100-8299	100,000.00	15,251,828.45	15,351,828.45	100,000.00	3,995,032.00	4,095,032.00	-73.3%
3) Other State Revenue		8300-8599	1,807,606.00	25,119,571.67	26,927,177.67	1,717,052.00	12,799,442.00	14,516,494.00	-46.1%
4) Other Local Revenue		8600-8799	5,334,126.00	5,271,972.77	10,606,098.77	5,075,909.00	1,956,440.00	7,032,349.00	-33.7%
5) TOTAL, REVENUES			108,095,747.00	51,262,640.89	159,358,387.89	110,604,422.00	24,394,839.00	134,999,261.00	-15.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		53,443,124.03	38,210,758.70	91,653,882.73	53,574,375.00	36,885,675.00	90,460,050.00	-1.3%
2) Instruction - Related Services	2000-2999		9,202,666.00	6,060,057.92	15,262,723.92	9,947,143.00	3,052,253.00	12,999,396.00	-14.8%
3) Pupil Services	3000-3999		7,994,611.00	5,897,748.23	13,892,359.23	8,102,708.00	3,299,086.00	11,401,794.00	-17.9%
4) Ancillary Services	4000-4999		134,021.00	6,396.00	140,417.00	135,098.00	6,396.00	141,494.00	0.8%
5) Community Services	5000-5999		0.00	122,598.71	122,598.71	0.00	6.00	6.00	-100.0%
6) Enterprise	6000-6999		0.00	11,902.00	11,902.00	0.00	11,902.00	11,902.00	0.0%
7) General Administration	7000-7999		7,006,775.00	2,869,280.79	9,876,055.79	6,868,803.00	2,277,255.00	9,146,058.00	-7.4%
8) Plant Services	8000-8999		7,207,053.00	6,543,139.49	13,750,192.49	7,126,792.00	4,207,876.28	11,334,668.28	-17.6%
9) Other Outgo	9000-9999	Except 7600-7699	34,637.00	7,084,765.00	7,119,402.00	33,062.00	7,574,827.00	7,607,889.00	6.9%
10) TOTAL, EXPENDITURES			85,022,887.03	66,806,646.84	151,829,533.87	85,787,981.00	57,315,276.28	143,103,257.28	-5.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			23,072,859.97	(15,544,005.95)	7,528,854.02	24,816,441.00	(32,920,437.28)	(8,103,996.28)	-207.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(24,298,104.00)	24,298,104.00	0.00	(27,372,577.00)	27,372,577.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,298,104.00)	24,298,104.00	0.00	(27,372,577.00)	27,372,577.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,225,244.03)	8,754,098.05	7,528,854.02	(2,556,136.00)	(5,547,860.28)	(8,103,996.28)	-207.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		9,806,447.70	14,300,651.99	24,107,099.69	8,581,203.67	23,054,750.04	31,635,953.71	31.2%
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)			9,806,447.70	14,300,651.99	24,107,099.69	8,581,203.67	23,054,750.04	31,635,953.71	31.2%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,806,447.70	14,300,651.99	24,107,099.69	8,581,203.67	23,054,750.04	31,635,953.71	31.2%
2) Ending Balance, June 30 (E + F1e)			8,581,203.67	23,054,750.04	31,635,953.71	6,025,067.67	17,506,889.76	23,531,957.43	-25.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores	9712		19,206.00	0.00	19,206.00	19,206.00	0.00	19,206.00	0.0%
Prepaid Items	9713		15,728.00	0.00	15,728.00	0.00	0.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	23,054,750.04	23,054,750.04	0.00	17,506,889.76	17,506,889.76	-24.1%
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		461,188.00	0.00	461,188.00	332,438.00	0.00	332,438.00	-27.9%
Early Retirement Program	0000 9760		461,188.00		461,188.00			0.00	
Early Retirement Program	0000 9760				0.00	332,438.00		332,438.00	
d) Assigned									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		4,554,885.67	0.00	4,554,885.67	4,293,098.67	0.00	4,293,098.67	-5.7%
Unassigned/Unappropriated Amount	9790		3,510,196.00	0.00	3,510,196.00	1,360,325.00	0.00	1,360,325.00	-61.2%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	3,087,206.31	3,465,670.31
6266	Educator Effectiveness, FY 2021-22	534,751.00	101,805.00
6546	Mental Health-Related Services	624,887.80	659,697.80
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,650,598.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	43,899.17	43,899.17
7435	Learning Recovery Emergency Block Grant	8,361,634.00	6,406,893.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,927,842.39	1,977,051.39
9010	Other Restricted Local	5,823,931.37	4,851,873.09
Total, Restricted Balance		23,054,750.04	17,506,889.76

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	73,503.18	50,000.00	-131.7%
5) TOTAL, REVENUES			73,503.18	50,000.00	-131.7%
<b>B. EXPENDITURES</b>					
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	170,236.47	50,000.00	-70.6%
5) Services and Other Operating Expenditures		5000-5999	6,531.00	0.00	-300.0%
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			176,767.47	50,000.00	-370.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(103,264.29)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(103,264.29)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	103,264.29	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,264.29	0.00	-100.0%



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)			103,264.29	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	336.17	0.00	-100.0%
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	73,167.01	50,000.00	-31.7%
TOTAL, REVENUES			73,503.18	50,000.00	-131.7%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	170,236.47	50,000.00	-70.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			170,236.47	50,000.00	-70.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	150.00	0.00	-100.0%
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	802.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	5,579.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,531.00	0.00	-300.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			176,767.47	50,000.00	-370.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	73,503.18	50,000.00	-131.7%
5) TOTAL, REVENUES			73,503.18	50,000.00	-131.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		176,767.47	50,000.00	-71.7%
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			176,767.47	50,000.00	-71.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(103,264.29)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(103,264.29)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	103,264.29	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,264.29	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,264.29	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,254,199.91	2,659,607.91	-18.3%
3) Other State Revenue		8300-8599	3,377,534.00	3,600,956.73	6.6%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			6,634,733.91	6,263,564.64	-5.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,401,570.00	1,491,874.00	6.4%
3) Employee Benefits		3000-3999	533,834.00	572,056.00	7.2%
4) Books and Supplies		4000-4999	253,076.91	42,000.00	-83.4%
5) Services and Other Operating Expenditures		5000-5999	2,074,366.00	2,298,163.00	10.8%
6) Capital Outlay		6000-6999	0.00	275,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	216,768.00	222,872.00	2.8%
9) TOTAL, EXPENDITURES			4,479,614.91	4,901,965.00	9.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,155,119.00	1,361,599.64	-36.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,155,119.00	1,361,599.64	-36.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,387,569.78	4,542,688.78	90.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,387,569.78	4,542,688.78	90.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,387,569.78	4,542,688.78	90.3%
2) Ending Balance, June 30 (E + F1e)			4,542,688.78	5,904,288.42	30.0%
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	4,542,688.78	5,904,288.42	30.0%
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%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	3,254,199.91	2,659,607.91	-18.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,254,199.91	2,659,607.91	-18.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	3,377,534.00	3,600,956.73	6.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,377,534.00	3,600,956.73	6.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	0.0%
TOTAL, REVENUES			6,634,733.91	6,263,564.64	-5.6%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,201,963.00	1,284,329.00	6.9%
Classified Supervisors' and Administrators' Salaries		2300	111,771.00	116,242.00	4.0%
Clerical, Technical and Office Salaries		2400	87,836.00	91,303.00	3.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,401,570.00	1,491,874.00	6.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	260,806.00	290,790.00	11.5%
OASDI/Medicare/Alternative		3301-3302	106,104.00	112,901.00	6.4%
Health and Welfare Benefits		3401-3402	115,175.00	119,982.00	4.2%
Unemployment Insurance		3501-3502	6,936.00	735.00	-89.4%
Workers' Compensation		3601-3602	28,931.00	31,704.00	9.6%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,882.00	15,944.00	0.4%
TOTAL, EMPLOYEE BENEFITS			533,834.00	572,056.00	7.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,000.00	7,000.00	-36.4%
Noncapitalized Equipment		4400	31,000.00	35,000.00	12.9%
Food		4700	211,076.91	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			253,076.91	42,000.00	-83.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,250.00	5,250.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	89,500.00	75,500.00	-15.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	17,000.00	17,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,961,896.00	2,199,213.00	12.1%
Communications		5900	720.00	1,200.00	66.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,074,366.00	2,298,163.00	10.8%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	275,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	275,000.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	216,768.00	222,872.00	2.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			216,768.00	222,872.00	2.8%
TOTAL, EXPENDITURES			4,479,614.91	4,901,965.00	9.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,254,199.91	2,659,607.91	-18.3%
3) Other State Revenue		8300-8599	3,377,534.00	3,600,956.73	6.6%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			6,634,733.91	6,263,564.64	-5.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		4,262,846.91	4,679,093.00	9.8%
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		216,768.00	222,872.00	2.8%
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			4,479,614.91	4,901,965.00	9.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,155,119.00	1,361,599.64	-36.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,155,119.00	1,361,599.64	-36.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,387,569.78	4,542,688.78	90.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,387,569.78	4,542,688.78	90.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,387,569.78	4,542,688.78	90.3%
2) Ending Balance, June 30 (E + F1e)			4,542,688.78	5,904,288.42	30.0%
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	4,542,688.78	5,904,288.42	30.0%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,281,720.89	5,402,673.62
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	260,967.89	290,537.89
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	0.00	211,076.91
Total, Restricted Balance		4,542,688.78	5,904,288.42

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	500,000.00	600,000.00	20.0%
5) TOTAL, REVENUES			500,000.00	600,000.00	20.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	20,007.00	20,810.00	4.0%
3) Employee Benefits		3000-3999	9,948.00	10,457.00	5.1%
4) Books and Supplies		4000-4999	9,128.00	175,000.00	1,817.2%
5) Services and Other Operating Expenditures		5000-5999	491,060.00	0.00	-100.0%
6) Capital Outlay		6000-6999	42,780,120.12	500,000.00	-98.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			43,310,263.12	706,267.00	-98.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(42,810,263.12)	(106,267.00)	-99.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	14,767,181.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	67,146,313.00	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			52,379,132.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,568,868.88	(106,267.00)	-101.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,091,999.60	61,660,868.48	18.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,091,999.60	61,660,868.48	18.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,091,999.60	61,660,868.48	18.4%
2) Ending Balance, June 30 (E + F1e)			61,660,868.48	61,554,601.48	-0.2%
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	60,756,679.83	60,050,412.83	-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	904,188.65	1,504,188.65	66.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500,000.00	600,000.00	20.0%
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			500,000.00	600,000.00	20.0%
TOTAL, REVENUES			500,000.00	600,000.00	20.0%
<b>CLASSIFIED SALARIES</b>					
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	20,007.00	20,810.00	4.0%
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			20,007.00	20,810.00	4.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,076.00	5,552.00	9.4%
OASDI/Medicare/Alternative		3301-3302	1,530.00	1,592.00	4.1%
Health and Welfare Benefits		3401-3402	2,825.00	2,856.00	1.1%
Unemployment Insurance		3501-3502	100.00	10.00	-90.0%
Workers' Compensation		3601-3602	417.00	447.00	7.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,948.00	10,457.00	5.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	175,000.00	New
Noncapitalized Equipment		4400	9,128.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			9,128.00	175,000.00	1,817.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,751.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	487,309.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			491,060.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	323,017.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	42,214,531.12	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	242,572.00	500,000.00	106.1%
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			42,780,120.12	500,000.00	-98.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			43,310,263.12	706,267.00	-98.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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	14,767,181.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,767,181.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	67,146,313.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			67,146,313.00	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			52,379,132.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	500,000.00	600,000.00	20.0%
5) TOTAL, REVENUES			500,000.00	600,000.00	20.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		43,310,263.12	706,267.00	-98.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			43,310,263.12	706,267.00	-98.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(42,810,263.12)	(106,267.00)	-99.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	14,767,181.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	67,146,313.00	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			52,379,132.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			9,568,868.88	(106,267.00)	-101.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,091,999.60	61,660,868.48	18.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,091,999.60	61,660,868.48	18.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,091,999.60	61,660,868.48	18.4%
2) Ending Balance, June 30 (E + F1e)			61,660,868.48	61,554,601.48	-0.2%
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	60,756,679.83	60,050,412.83	-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	904,188.65	1,504,188.65	66.4%
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	60,756,679.83	60,050,412.83
Total, Restricted Balance		60,756,679.83	60,050,412.83

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	29,000.00	29,000.00	0.0%
5) TOTAL, REVENUES			29,000.00	29,000.00	0.0%
<b>B. EXPENDITURES</b>					
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	21,025.00	12,750.00	-39.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,025.00	12,750.00	-39.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,975.00	16,250.00	103.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,975.00	16,250.00	103.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	221,770.98	229,745.98	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			221,770.98	229,745.98	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			221,770.98	229,745.98	3.6%
2) Ending Balance, June 30 (E + F1e)			229,745.98	245,995.98	7.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	129,053.82	158,053.82	22.5%
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	100,692.16	87,942.16	-12.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	4,000.00	4,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	25,000.00	25,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,000.00	29,000.00	0.0%
TOTAL, REVENUES			29,000.00	29,000.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	750.00	750.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,275.00	12,000.00	-40.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,025.00	12,750.00	-39.4%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			21,025.00	12,750.00	-39.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	29,000.00	29,000.00	0.0%
5) TOTAL, REVENUES			29,000.00	29,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		21,025.00	12,750.00	-39.4%
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			21,025.00	12,750.00	-39.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			7,975.00	16,250.00	103.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			7,975.00	16,250.00	103.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	221,770.98	229,745.98	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			221,770.98	229,745.98	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			221,770.98	229,745.98	3.6%
2) Ending Balance, June 30 (E + F1e)			229,745.98	245,995.98	7.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	129,053.82	158,053.82	22.5%
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	100,692.16	87,942.16	-12.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	129,053.82	158,053.82
Total, Restricted Balance		129,053.82	158,053.82

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	562,430.00	3,605,853.00	541.1%
5) TOTAL, REVENUES			562,430.00	3,605,853.00	541.1%
<b>B. EXPENDITURES</b>					
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	39,700.00	332,488.00	737.5%
6) Capital Outlay		6000-6999	287,430.00	3,008,665.00	946.7%
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			327,130.00	3,341,153.00	921.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			235,300.00	264,700.00	12.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,767,181.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	500,000.00	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			15,267,181.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,502,481.00	264,700.00	-98.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,692,233.22	32,194,714.22	92.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,692,233.22	32,194,714.22	92.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,692,233.22	32,194,714.22	92.9%
2) Ending Balance, June 30 (E + F1e)			32,194,714.22	32,459,414.22	0.8%
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	16,227,356.00	16,267,056.00	0.2%
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	15,967,358.22	16,192,358.22	1.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	175,000.00	175,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	387,430.00	3,430,853.00	785.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			562,430.00	3,605,853.00	541.1%
TOTAL, REVENUES			562,430.00	3,605,853.00	541.1%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	39,700.00	332,488.00	737.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,700.00	332,488.00	737.5%
<b>CAPITAL OUTLAY</b>					
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	3,008,665.00	New
Equipment Replacement		6500	287,430.00	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			287,430.00	3,008,665.00	946.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			327,130.00	3,341,153.00	921.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	14,767,181.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			14,767,181.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	500,000.00	0.00	-100.0%
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			500,000.00	0.00	-100.0%
<b>USES</b>					

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%
<b>CONTRIBUTIONS</b>					
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)			15,267,181.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	562,430.00	3,605,853.00	541.1%
5) TOTAL, REVENUES			562,430.00	3,605,853.00	541.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		327,130.00	3,341,153.00	921.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			327,130.00	3,341,153.00	921.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			235,300.00	264,700.00	12.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	14,767,181.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	500,000.00	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			15,267,181.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			15,502,481.00	264,700.00	-98.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,692,233.22	32,194,714.22	92.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,692,233.22	32,194,714.22	92.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,692,233.22	32,194,714.22	92.9%
2) Ending Balance, June 30 (E + F1e)			32,194,714.22	32,459,414.22	0.8%
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	16,227,356.00	16,267,056.00	0.2%
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	15,967,358.22	16,192,358.22	1.4%
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	16,227,356.00	16,267,056.00
Total, Restricted Balance		16,227,356.00	16,267,056.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	122,531.00	122,531.00	0.0%
3) Other State Revenue		8300-8599	70,039.00	70,039.00	0.0%
4) Other Local Revenue		8600-8799	15,027,487.00	15,027,487.00	0.0%
5) TOTAL, REVENUES			15,220,057.00	15,220,057.00	0.0%
<b>B. EXPENDITURES</b>					
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	15,521,712.00	15,521,712.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,521,712.00	15,521,712.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(301,655.00)	(301,655.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(301,655.00)	(301,655.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,575,159.97	14,273,504.97	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,575,159.97	14,273,504.97	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,575,159.97	14,273,504.97	-2.1%
2) Ending Balance, June 30 (E + F1e)			14,273,504.97	13,971,849.97	-2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,087.49	2,087.49	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	14,271,417.48	13,969,762.48	-2.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	122,531.00	122,531.00	0.0%
TOTAL, FEDERAL REVENUE			122,531.00	122,531.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	70,039.00	70,039.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			70,039.00	70,039.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	14,281,780.00	14,281,780.00	0.0%
Unsecured Roll		8612	715,000.00	715,000.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	30,707.00	30,707.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,027,487.00	15,027,487.00	0.0%
TOTAL, REVENUES			15,220,057.00	15,220,057.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	9,916,698.00	9,916,698.00	0.0%
Bond Interest and Other Service Charges		7434	5,482,483.00	5,482,483.00	0.0%
Debt Service - Interest		7438	122,531.00	122,531.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,521,712.00	15,521,712.00	0.0%
TOTAL, EXPENDITURES			15,521,712.00	15,521,712.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	122,531.00	122,531.00	0.0%
3) Other State Revenue		8300-8599	70,039.00	70,039.00	0.0%
4) Other Local Revenue		8600-8799	15,027,487.00	15,027,487.00	0.0%
5) TOTAL, REVENUES			15,220,057.00	15,220,057.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	15,521,712.00	15,521,712.00	0.0%
10) TOTAL, EXPENDITURES			15,521,712.00	15,521,712.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(301,655.00)	(301,655.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(301,655.00)	(301,655.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,575,159.97	14,273,504.97	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,575,159.97	14,273,504.97	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,575,159.97	14,273,504.97	-2.1%
2) Ending Balance, June 30 (E + F1e)			14,273,504.97	13,971,849.97	-2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,087.49	2,087.49	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	14,271,417.48	13,969,762.48	-2.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	2,087.49	2,087.49
Total, Restricted Balance		2,087.49	2,087.49

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,855,000.00	2,965,000.00	3.9%
5) TOTAL, REVENUES			2,855,000.00	2,965,000.00	3.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,595,035.00	1,661,260.00	4.2%
3) Employee Benefits		3000-3999	807,073.00	826,614.00	2.4%
4) Books and Supplies		4000-4999	113,100.00	90,500.00	-20.0%
5) Services and Other Operating Expenses		5000-5999	466,439.00	440,234.00	-5.6%
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			2,981,647.00	3,018,608.00	1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(126,647.00)	(53,608.00)	-57.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(126,647.00)	(53,608.00)	-57.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	710,493.32	583,846.32	-17.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			710,493.32	583,846.32	-17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			710,493.32	583,846.32	-17.8%
2) Ending Net Position, June 30 (E + F1e)			583,846.32	530,238.32	-9.2%
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	583,846.32	530,238.32	-9.2%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	2,840,000.00	2,950,000.00	3.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,855,000.00	2,965,000.00	3.9%
TOTAL, REVENUES			2,855,000.00	2,965,000.00	3.9%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	55,950.00	1,120.00	-98.0%
Classified Supervisors' and Administrators' Salaries		2300	427,713.00	455,451.00	6.5%
Clerical, Technical and Office Salaries		2400	31,054.00	32,620.00	5.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	1,080,318.00	1,172,069.00	8.5%
TOTAL, CLASSIFIED SALARIES			1,595,035.00	1,661,260.00	4.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	19,760.00	20,549.00	4.0%
PERS		3201-3202	363,254.00	386,239.00	6.3%
OASDI/Medicare/Alternative		3301-3302	115,552.00	115,312.00	-0.2%
Health and Welfare Benefits		3401-3402	248,244.00	252,715.00	1.8%
Unemployment Insurance		3501-3502	7,971.00	794.00	-90.0%
Workers' Compensation		3601-3602	33,270.00	34,256.00	3.0%
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	19,022.00	16,749.00	-11.9%
TOTAL, EMPLOYEE BENEFITS			807,073.00	826,614.00	2.4%
<b>BOOKS AND SUPPLIES</b>					
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	53,500.00	44,500.00	-16.8%
Noncapitalized Equipment		4400	9,400.00	0.00	-100.0%
Food		4700	50,200.00	46,000.00	-8.4%
TOTAL, BOOKS AND SUPPLIES			113,100.00	90,500.00	-20.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,750.00	14,400.00	-2.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	59,525.00	59,525.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	285,399.00	276,059.00	-3.3%
Professional/Consulting Services and					
Operating Expenditures		5800	103,885.00	85,450.00	-17.7%
Communications		5900	2,880.00	4,800.00	66.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			466,439.00	440,234.00	-5.6%
<b>DEPRECIATION AND AMORTIZATION</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,981,647.00	3,018,608.00	1.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	2,855,000.00	2,965,000.00	3.9%
5) TOTAL, REVENUES			2,855,000.00	2,965,000.00	3.9%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		2,981,647.00	3,018,608.00	1.2%
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			2,981,647.00	3,018,608.00	1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(126,647.00)	(53,608.00)	-57.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(126,647.00)	(53,608.00)	-57.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	710,493.32	583,846.32	-17.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			710,493.32	583,846.32	-17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			710,493.32	583,846.32	-17.8%
2) Ending Net Position, June 30 (E + F1e)			583,846.32	530,238.32	-9.2%
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	583,846.32	530,238.32	-9.2%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,915,446.00	1,925,446.00	0.5%
5) TOTAL, REVENUES			1,915,446.00	1,925,446.00	0.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,649,047.00	1,649,047.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,649,047.00	1,649,047.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			266,399.00	276,399.00	3.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			266,399.00	276,399.00	3.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,071,384.25	3,337,783.25	8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,071,384.25	3,337,783.25	8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,071,384.25	3,337,783.25	8.7%
2) Ending Net Position, June 30 (E + F1e)			3,337,783.25	3,614,182.25	8.3%
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	3,337,783.25	3,614,182.25	8.3%
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,000.00	25,000.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/Contributions		8674	1,900,446.00	1,900,446.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,915,446.00	1,925,446.00	0.5%
TOTAL, REVENUES			1,915,446.00	1,925,446.00	0.5%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,649,047.00	1,649,047.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,649,047.00	1,649,047.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,649,047.00	1,649,047.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	1,915,446.00	1,925,446.00	0.5%
5) TOTAL, REVENUES			1,915,446.00	1,925,446.00	0.5%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,649,047.00	1,649,047.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,649,047.00	1,649,047.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			266,399.00	276,399.00	3.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			266,399.00	276,399.00	3.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,071,384.25	3,337,783.25	8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,071,384.25	3,337,783.25	8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,071,384.25	3,337,783.25	8.7%
2) Ending Net Position, June 30 (E + F1e)			3,337,783.25	3,614,182.25	8.3%
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	3,337,783.25	3,614,182.25	8.3%

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

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
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)	8,055.54	7,975.18	9,112.14	8,041.00	7,933.76	8,658.03
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	8,055.54	7,975.18	9,112.14	8,041.00	7,933.76	8,658.03
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	47.83	47.83	47.83	47.83	47.83	47.83
c. Special Education-NPS/LCI						
d. Special Education Extended Year	3.26	3.26	3.26	3.26	3.26	3.26
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	51.09	51.09	51.09	51.09	51.09	51.09
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	8,106.63	8,026.27	9,163.23	8,092.09	7,984.85	8,709.12
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	3,468,200.00		3,468,200.00			3,468,200.00
Work in Progress	5,253,245.00		5,253,245.00			5,253,245.00
Total capital assets not being depreciated	8,721,445.00	0.00	8,721,445.00	0.00	0.00	8,721,445.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	282,229,874.00		282,229,874.00	15,199,678.00		297,429,552.00
Equipment	13,544,882.00		13,544,882.00	459,361.00		14,004,243.00
Total capital assets being depreciated	295,774,756.00	0.00	295,774,756.00	15,659,039.00	0.00	311,433,795.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(72,308,788.00)		(72,308,788.00)	(5,744,560.00)		(78,053,348.00)
Equipment	(12,426,083.00)	(2.00)	(12,426,085.00)	(752,863.00)		(13,178,948.00)
Total accumulated depreciation	(84,734,871.00)	(2.00)	(84,734,873.00)	(6,497,423.00)	0.00	(91,232,296.00)
Total capital assets being depreciated, net excluding lease and subscription assets	211,039,885.00	(2.00)	211,039,883.00	9,161,616.00	0.00	220,201,499.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	219,761,330.00	(2.00)	219,761,328.00	9,161,616.00	0.00	228,922,944.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			30,000,617.00	29,634,610.00	23,658,729.00	21,921,184.00	22,339,993.00	26,747,824.00	29,430,622.00	36,436,075.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		3,471,173.00	3,471,173.00	6,248,111.00	6,248,111.00	6,248,111.00	6,248,111.00	6,248,111.00	6,248,111.00
Property Taxes	8020- 8079		988,939.00	460,697.00	270,433.00	2,156,114.00	5,893,176.00	5,193,804.00	9,048,031.00	699,421.00
Miscellaneous Funds	8080- 8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100- 8299		0.00	212,025.00	(368,635.00)	450,905.00	89,219.00	119,225.00	140,370.00	414,530.00
Other State Revenue	8300- 8599		152,244.00	155,128.00	291,790.00	423,202.00	2,520,336.00	1,885,756.00	274,040.00	277,453.00
Other Local Revenue	8600- 8799		80,934.00	408,610.00	(182,980.00)	274,319.00	200,278.00	187,289.00	1,576,352.00	307,503.00
Interfund Transfers In	8910- 8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930- 8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			4,693,290.00	4,707,633.00	6,258,719.00	9,552,651.00	14,951,120.00	13,634,185.00	17,286,904.00	7,947,018.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		753,465.00	4,869,224.00	4,994,130.00	5,046,824.00	5,080,972.00	5,127,436.00	5,108,603.00	5,086,504.00
Classified Salaries	2000- 2999		794,588.00	1,597,275.00	1,564,904.00	1,604,978.00	1,557,753.00	1,620,861.00	1,621,779.00	1,629,943.00
Employee Benefits	3000- 3999		1,652,274.00	2,791,214.00	2,583,648.00	2,610,837.00	2,597,277.00	2,616,801.00	2,637,069.00	2,662,687.00
Books and Supplies	4000- 4999		12,270.00	160,718.00	49,329.00	33,723.00	44,418.00	44,184.00	29,735.00	39,497.00
Services	5000- 5999		496,698.00	1,434,754.00	1,337,926.00	1,106,591.00	1,263,518.00	1,333,713.00	1,170,118.00	1,455,554.00
Capital Outlay	6000- 6599		3,620.00	0.00	152.00	916.00	3,939.00	0.00	0.00	2,771.00
Other Outgo	7000- 7499		0.00	98.00	0.00	33,935.00	0.00	0.00	0.00	568.00
Interfund Transfers Out	7600- 7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00							
TOTAL DISBURSEMENTS			3,712,915.00	10,853,283.00	10,530,089.00	10,437,804.00	10,547,877.00	10,742,995.00	10,567,304.00	10,877,524.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299		271,072.00	610,124.00	3,599,617.00	1,302,549.00	9,880.00	(193,677.00)	280,291.00	58,841.00
Due From Other Funds	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	271,072.00	610,124.00	3,599,617.00	1,302,549.00	9,880.00	(193,677.00)	280,291.00	58,841.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		1,617,454.00	440,355.00	1,065,792.00	(1,413.00)	5,292.00	14,715.00	(5,562.00)	1,347.00
Due To Other Funds	9610		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	1,617,454.00	440,355.00	1,065,792.00	(1,413.00)	5,292.00	14,715.00	(5,562.00)	1,347.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(1,346,382.00)	169,769.00	2,533,825.00	1,303,962.00	4,588.00	(208,392.00)	285,853.00	57,494.00
E. NET INCREASE/DECREASE (B - C + D)			(366,007.00)	(5,975,881.00)	(1,737,545.00)	418,809.00	4,407,831.00	2,682,798.00	7,005,453.00	(2,873,012.00)
F. ENDING CASH (A + E)			29,634,610.00	23,658,729.00	21,921,184.00	22,339,993.00	26,747,824.00	29,430,622.00	36,436,075.00	33,563,063.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		33,563,063.00	33,792,981.00	38,819,338.00	32,752,801.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	6,248,111.00	6,248,111.00	6,248,111.00	6,248,116.00	0.00		69,423,461.00	69,423,461.00
Property Taxes	8020-8079	3,671,804.00	6,561,834.00	561,302.00	(1,217,555.00)			34,288,000.00	34,288,000.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	5,643,925.00			5,643,925.00	5,643,925.00
Federal Revenue	8100-8299	212,628.00	112,614.00	25,590.00	2,686,561.00			4,095,032.00	4,095,032.00
Other State Revenue	8300-8599	641,386.00	2,707,061.00	342,313.00	4,845,785.00			14,516,494.00	14,516,494.00
Other Local Revenue	8600-8799	927,639.00	268,280.00	403,111.00	2,581,014.00			7,032,349.00	7,032,349.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		11,701,568.00	15,897,900.00	7,580,427.00	20,787,846.00	0.00	0.00	134,999,261.00	134,999,261.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,245,954.00	5,208,292.00	5,278,893.00	5,382,431.00	0.00		57,182,728.00	57,182,728.00
Classified Salaries	2000-2999	1,938,696.00	1,662,764.00	1,888,490.00	2,558,058.00			20,040,089.00	20,040,089.00
Employee Benefits	3000-3999	2,790,262.00	2,680,402.00	3,084,122.00	8,325,128.00			37,031,721.00	37,031,721.00
Books and Supplies	4000-4999	63,417.00	60,048.00	844,666.00	1,039,339.28			2,421,344.28	2,421,344.28
Services	5000-5999	1,411,658.00	1,249,912.00	2,308,364.00	4,336,360.00			18,905,166.00	18,905,166.00
Capital Outlay	6000-6599	0.00	0.00	0.00	125,794.00			137,192.00	137,192.00
Other Outgo	7000-7499	3,193.00	13,807.00	127,926.00	7,205,490.00			7,385,017.00	7,385,017.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		11,453,180.00	10,875,225.00	13,532,461.00	28,972,600.28	0.00	0.00	143,103,257.28	143,103,257.28
D. BALANCE SHEET ITEMS									0.00
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00			0.00	
Accounts Receivable	9200-9299	(27,670.00)	(5,933.00)	(69,864.00)	(7,231,047.00)			(1,395,817.00)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00			0.00	
Stores	9320	0.00	0.00	0.00	0.00			0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		(27,670.00)	(5,933.00)	(69,864.00)	(7,231,047.00)	0.00	0.00	(1,395,817.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(9,200.00)	(9,615.00)	44,639.00	(5,376,029.00)			(2,212,225.00)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00			0.00	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00			0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		(9,200.00)	(9,615.00)	44,639.00	(5,376,029.00)	0.00	0.00	(2,212,225.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00			0.00	
TOTAL BALANCE SHEET ITEMS		(18,470.00)	3,682.00	(114,503.00)	(1,855,018.00)	0.00	0.00	816,408.00	
E. NET INCREASE/DECREASE (B - C + D)		229,918.00	5,026,357.00	(6,066,537.00)	(10,039,772.28)	0.00	0.00	(7,287,588.28)	(8,103,996.28)
F. ENDING CASH (A + E)		33,792,981.00	38,819,338.00	32,752,801.00	22,713,028.72				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								22,713,028.72	

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: 6578 Santa Teresa Blvd, San Jose, CA 95119

Date: June 12-14, 2023

Adoption Date: 6/20/2023

Signed: \_\_\_\_\_

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

Public Hearing:

Place: 6578 Santa Teresa Blvd, San Jose, CA 95119

Date: 6/15/2023

Time: 6 PM

Contact person for additional information on the budget reports:

Name: Melina Nguyen

Title: Director, Business Services

Telephone: 408-227-8300

E-mail: mnguyen@ogsd.net

Criteria and Standards Review Summary

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 6/20/2023

For additional information on this certification, please contact:

Name: Tien Phan  
Title: Executive Director  
Telephone: 408-283-6232  
E-mail: tphan@sccsig.org



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

43 69625 0000000  
Form CEA  
E8BUBCSNFJ(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	52,884,480.51	301	0.00	303	52,884,480.51	305	1,204,856.00		307	51,679,624.51	309
2000 - Classified Salaries	18,575,737.00	311	1,926.00	313	18,573,811.00	315	1,911,988.00		317	16,661,823.00	319
3000 - Employee Benefits	34,916,662.50	321	458,496.00	323	34,458,166.50	325	1,379,845.50		327	33,078,321.00	329
4000 - Books, Supplies Equip Replace. (6500)	9,737,453.15	331	1,065.00	333	9,736,388.15	335	1,003,697.93		337	8,732,690.22	339
5000 - Services. . & 7300 - Indirect Costs	26,329,467.96	341	151,769.71	343	26,177,698.25	345	5,372,332.00		347	20,805,366.25	349
TOTAL					141,830,544.41	365	TOTAL			130,957,824.98	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	329,063.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	73,136,523.01	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	1,322.50	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	73,135,200.51	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	55.85%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .	0	

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.85%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	4.15%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	130,957,824.98	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	5,434,749.74	

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


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

**43 69625 0000000  
Form CEB  
E8BUBCSNFJ(2023-24)**

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	57,182,728.00	301	0.00	303	57,182,728.00	305	1,236,509.00		307	55,946,219.00	309
2000 - Classified Salaries	20,040,089.00	311	550.00	313	20,039,539.00	315	2,179,118.00		317	17,860,421.00	319
3000 - Employee Benefits	37,031,721.00	321	461,341.00	323	36,570,380.00	325	1,300,501.00		327	35,269,879.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,426,344.28	331	0.00	333	2,426,344.28	335	460,879.00		337	1,965,465.28	339
5000 - Services. . & 7300 - Indirect Costs	18,682,294.00	341	5,000.00	343	18,677,294.00	345	4,150,625.00		347	14,526,669.00	349
TOTAL					134,896,285.28	365	TOTAL			125,568,653.28	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	78,722,210.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	78,722,210.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	62.69%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	62.69%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	125,568,653.28	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


Budget, July 1  
2022-23 Estimated Actuals  
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	252,874,830.00	4,135,511.00	257,010,341.00		8,705,000.00	248,305,341.00	8,185,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	1,137.00	10,386.00	11,523.00		3,864.00	7,659.00	3,568.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	133,656,201.00	(74,403,959.00)	59,252,242.00		0.00	59,252,242.00	0.00
Total/Net OPEB Liability	32,619,986.00	0.00	32,619,986.00		0.00	32,619,986.00	0.00
Compensated Absences Payable	1,322,077.00		1,322,077.00			1,322,077.00	198,300.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	420,474,231.00	(70,258,062.00)	350,216,169.00	0.00	8,708,864.00	341,507,305.00	8,386,868.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	151,829,533.87
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,519,627.45
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	122,598.71
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,271,330.75
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	4,637.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,398,566.46
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				133,911,339.96
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				8,026.27
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,684.13

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	117,965,587.38	14,435.46
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	117,965,587.38	14,435.46
B. Required effort (Line A.2 times 90%)	106,169,028.64	12,991.91
C. Current year expenditures (Line I.E and Line II.B)	133,911,339.96	16,684.13
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00



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

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 5,011,899.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 100,907,126.01

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.97%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 6,192,091.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 2,332,999.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	44,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	580,480.72
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,149,570.72
9. Carry-Forward Adjustment (Part IV, Line F)	269,777.91
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,419,348.63

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	88,470,179.73
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	12,216,457.92
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	13,809,278.48
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	140,417.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	122,598.71
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	11,902.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,173,337.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	119,103.98
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	108,542.81
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	11,099,211.77
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	176,767.47
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,051,770.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	131,499,566.87

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)	6.96%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2024-25 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B19)	7.16%
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**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	9,149,570.72
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	259,427.09
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.95%) times Part III, Line B19); zero if negative	269,777.91
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.95%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.97%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	269,777.91
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	269,777.91

Approved  
indirect cost  
rate: 6.95%

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Highest rate  
used in any  
program: 6.97%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	227,720.00	11,665.00	5.12%
01	3010	1,787,208.94	123,728.00	6.92%
01	3212	1,866,766.95	126,075.00	6.75%
01	3213	4,489,076.51	303,542.00	6.76%
01	3305	345,594.00	24,019.00	6.95%
01	3306	3,798.00	264.00	6.95%
01	3308	26,531.38	1,844.00	6.95%
01	3310	1,869,829.00	130,238.00	6.97%
01	3315	52,255.00	3,631.00	6.95%
01	3327	137,538.00	8,969.00	6.52%
01	3395	1,898.48	132.00	6.95%
01	4035	410,749.23	28,547.00	6.95%
01	4127	83,749.63	1,675.00	2.00%
01	4203	819,338.29	16,386.00	2.00%
01	5634	24,685.00	1,716.00	6.95%
01	6010	198,953.00	9,947.00	5.00%
01	6053	270,445.46	18,796.00	6.95%
01	6266	1,331,477.54	92,537.00	6.95%
01	6500	17,567,114.00	1,220,914.00	6.95%
01	6536	105,719.88	4,764.00	4.51%
01	6537	415,607.56	28,884.00	6.95%
01	6546	568,880.00	39,560.00	6.95%
01	6547	503,081.00	34,964.00	6.95%
01	7422	545,143.21	37,664.00	6.91%
01	8150	4,046,604.00	281,238.00	6.95%
13	5310	3,771,775.00	201,789.00	5.35%
13	5320	279,995.00	14,979.00	5.35%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		488,338.43	488,338.43
2. State Lottery Revenue	8560	1,506,999.00		638,933.00	2,145,932.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,506,999.00	0.00	1,127,271.43	2,634,270.43
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,069,778.00		0.00	1,069,778.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	437,221.00		0.00	437,221.00
4. Books and Supplies	4000-4999	0.00		676,458.43	676,458.43
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			450,813.00	450,813.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		1,506,999.00	0.00	1,127,271.43	2,634,270.43
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	0.00	0.00	0.00

**D. COMMENTS:**

Costs in shaded cells represents reproduction costs to print the Common Core Standard materials for students and teachers.

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

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

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	103,711,461.00	-1.42%	102,235,271.00	-0.23%	101,995,894.00
2. Federal Revenues	8100-8299	100,000.00	0.00%	100,000.00	0.00%	100,000.00
3. Other State Revenues	8300-8599	1,717,052.00	-0.83%	1,702,752.00	-1.34%	1,680,004.00
4. Other Local Revenues	8600-8799	5,075,909.00	1.14%	5,133,948.00	2.35%	5,254,664.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	5,296,632.00	115.16%	11,396,146.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(27,372,577.00)	-1.32%	(27,009,951.00)	4.27%	(28,162,700.00)
6. Total (Sum lines A1 thru A5c)		83,231,845.00	5.08%	87,458,652.00	5.49%	92,264,008.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				43,424,083.00		44,786,568.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,362,485.00		2,155,552.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	43,424,083.00	3.14%	44,786,568.00	4.81%	46,942,120.00
2. Classified Salaries						
a. Base Salaries				12,928,622.00		13,960,038.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,031,416.00		211,017.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,928,622.00	7.98%	13,960,038.00	1.51%	14,171,055.00
3. Employee Benefits	3000-3999	23,353,986.00	4.38%	24,376,446.00	4.07%	25,369,445.00
4. Books and Supplies	4000-4999	1,299,954.00	0.32%	1,304,154.00	0.32%	1,308,354.00
5. Services and Other Operating Expenditures	5000-5999	7,092,370.00	-5.64%	6,692,104.00	-0.05%	6,689,019.00
6. Capital Outlay	6000-6999	112,192.00	0.00%	112,192.00	0.00%	112,192.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	33,062.00	0.00%	33,062.00	0.00%	33,062.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,456,288.00)	0.00%	(2,456,288.00)	0.00%	(2,456,288.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		85,787,981.00	3.52%	88,808,276.00	3.78%	92,168,959.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,556,136.00)		(1,349,624.00)		95,049.00

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)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,581,203.67		6,025,067.67		4,675,443.67
2. Ending Fund Balance (Sum lines C and D1)		6,025,067.67		4,675,443.67		4,770,492.67
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	39,206.00		39,206.00		39,206.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	332,438.00		238,265.00		221,069.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,293,098.67		4,397,972.67		4,510,217.67
2. Unassigned/Unappropriated	9790	1,360,325.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,025,067.67		4,675,443.67		4,770,492.67
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,293,098.67		4,397,972.67		4,510,217.67
c. Unassigned/Unappropriated	9790	1,360,325.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		5,653,423.67		4,397,972.67		4,510,217.67
<b>F. ASSUMPTIONS</b>						
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.						
Revenues budget for fiscal years 2023-24 through 2025-26 have been built based on the guidance from School Services Dartboard in accordance with the latest State's proposed budget. Explanation for B1d: 2024-25 and 2025-26 include salary settlements for all units, step increases, and as well as the loss of net certificated FTE's due to declining enrollment and program changes. Explanation for B2d: 2024-25 and 2025-26 include salary settlements for all units, step increases and program changes.						



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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	5,643,925.00	0.00%	5,643,925.00	0.00%	5,643,925.00
2. Federal Revenues	8100-8299	3,995,032.00	-3.17%	3,868,546.00	0.00%	3,868,546.00
3. Other State Revenues	8300-8599	12,799,442.00	0.00%	12,799,442.00	0.00%	12,799,442.00
4. Other Local Revenues	8600-8799	1,956,440.00	0.00%	1,956,440.00	0.00%	1,956,440.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	27,372,577.00	-1.32%	27,009,951.00	4.27%	28,162,700.00
6. Total (Sum lines A1 thru A5c)		51,767,416.00	-0.94%	51,278,304.00	2.25%	52,431,053.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				13,758,645.00		14,355,618.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				596,973.00		149,572.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,758,645.00	4.34%	14,355,618.00	1.04%	14,505,190.00
2. Classified Salaries						
a. Base Salaries				7,111,467.00		6,920,528.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(190,939.00)		81,419.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,111,467.00	-2.68%	6,920,528.00	1.18%	7,001,947.00
3. Employee Benefits	3000-3999	13,677,735.00	1.43%	13,873,708.00	1.08%	14,023,524.00
4. Books and Supplies	4000-4999	1,121,390.28	-11.28%	994,904.00	0.00%	994,904.00
5. Services and Other Operating Expenditures	5000-5999	11,812,796.00	0.00%	11,812,796.00	0.00%	11,812,796.00
6. Capital Outlay	6000-6999	25,000.00	0.00%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,574,827.00	0.00%	7,574,827.00	0.00%	7,574,827.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,233,416.00	0.00%	2,233,416.00	0.00%	2,233,416.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		57,315,276.28	0.83%	57,790,797.00	0.66%	58,171,604.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(5,547,860.28)		(6,512,493.00)		(5,740,551.00)

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)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		23,054,750.04		17,506,889.76		10,994,396.76
2. Ending Fund Balance (Sum lines C and D1)		17,506,889.76		10,994,396.76		5,253,845.76
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	17,506,889.76		10,994,396.76		5,253,845.76
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,506,889.76		10,994,396.76		5,253,845.76
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						
Revenues budget for fiscal years 22023-24 through 2025-26 have been built based on the guidance from School Services Dartboard in accordance with the latest State's proposed budget. Explanation for B1d: 2023-24 through 2025-26 include salary settlements for all units, step increases and reclassifications of positions among restricted resources. Explanation for B2d: 2023-24 through 2025-26 include salary settlements for all units, step increases and reductions of certain classified positions funded from one-time funds.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	109,355,386.00	-1.35%	107,879,196.00	-0.22%	107,639,819.00
2. Federal Revenues	8100-8299	4,095,032.00	-3.09%	3,968,546.00	0.00%	3,968,546.00
3. Other State Revenues	8300-8599	14,516,494.00	-0.10%	14,502,194.00	-0.16%	14,479,446.00
4. Other Local Revenues	8600-8799	7,032,349.00	0.83%	7,090,388.00	1.70%	7,211,104.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	5,296,632.00	115.16%	11,396,146.00
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)		134,999,261.00	2.77%	138,736,956.00	4.29%	144,695,061.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				57,182,728.00		59,142,186.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,959,458.00		2,305,124.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	57,182,728.00	3.43%	59,142,186.00	3.90%	61,447,310.00
2. Classified Salaries						
a. Base Salaries				20,040,089.00		20,880,566.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				840,477.00		292,436.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,040,089.00	4.19%	20,880,566.00	1.40%	21,173,002.00
3. Employee Benefits	3000-3999	37,031,721.00	3.29%	38,250,154.00	2.99%	39,392,969.00
4. Books and Supplies	4000-4999	2,421,344.28	-5.05%	2,299,058.00	0.18%	2,303,258.00
5. Services and Other Operating Expenditures	5000-5999	18,905,166.00	-2.12%	18,504,900.00	-0.02%	18,501,815.00
6. Capital Outlay	6000-6999	137,192.00	0.00%	137,192.00	0.00%	137,192.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,607,889.00	0.00%	7,607,889.00	0.00%	7,607,889.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(222,872.00)	0.00%	(222,872.00)	0.00%	(222,872.00)
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)		143,103,257.28	2.44%	146,599,073.00	2.55%	150,340,563.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(8,103,996.28)		(7,862,117.00)		(5,645,502.00)

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)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		31,635,953.71		23,531,957.43		15,669,840.43
2. Ending Fund Balance (Sum lines C and D1)		23,531,957.43		15,669,840.43		10,024,338.43
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	39,206.00		39,206.00		39,206.00
b. Restricted	9740	17,506,889.76		10,994,396.76		5,253,845.76
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	332,438.00		238,265.00		221,069.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,293,098.67		4,397,972.67		4,510,217.67
2. Unassigned/Unappropriated	9790	1,360,325.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,531,957.43		15,669,840.43		10,024,338.43
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,293,098.67		4,397,972.67		4,510,217.67
c. Unassigned/Unappropriated	9790	1,360,325.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	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)		5,653,423.67		4,397,972.67		4,510,217.67
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.95%		3.00%		3.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		8,041.00		7,813.00		7,675.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		143,103,257.28		146,599,073.00		150,340,563.00
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)		143,103,257.28		146,599,073.00		150,340,563.00
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)		4,293,097.72		4,397,972.19		4,510,216.89
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)		4,293,097.72		4,397,972.19		4,510,216.89
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(293,809.00)	0.00	(222,872.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	17,000.00	0.00	222,872.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

43 69625 0000000  
Form SIAB  
E8BUBCSNFJ(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	750.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	276,059.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	293,809.00	(293,809.00)	222,872.00	(222,872.00)	0.00	0.00		



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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	8,041.00	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

**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	9,412	9,415		
Charter School				
<b>Total ADA</b>	<b>9,412</b>	<b>9,415</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	9,415	9,401		
Charter School				
<b>Total ADA</b>	<b>9,415</b>	<b>9,401</b>	<b>0.1%</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	8,988	9,112		
Charter School		0		
<b>Total ADA</b>	<b>8,988</b>	<b>9,112</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	8,658			
Charter School	0			
<b>Total ADA</b>	<b>8,658</b>			

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**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2020-21)				
District Regular	9,527	9,362		
Charter School				
<b>Total Enrollment</b>	<b>9,527</b>	<b>9,362</b>	<b>1.7%</b>	<b>Not Met</b>
Second Prior Year (2021-22)				
District Regular	9,243	8,860		
Charter School				
<b>Total Enrollment</b>	<b>9,243</b>	<b>8,860</b>	<b>4.1%</b>	<b>Not Met</b>
First Prior Year (2022-23)				
District Regular	8,699	8,663		
Charter School				
<b>Total Enrollment</b>	<b>8,699</b>	<b>8,663</b>	<b>0.4%</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	8,618			
Charter School				
<b>Total Enrollment</b>	<b>8,618</b>			

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

The projected enrollment numbers are evaluated and updated by the local demographer annually. In 2020-21 and 2021-22, the Santa Clara County experienced greater decline than anticipated due to a variety of factors, including COVID-19 Pandemic.

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	9,415	9,362	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>9,415</b>	<b>9,362</b>	<b>100.6%</b>
Second Prior Year (2021-22)			
District Regular	8,122	8,860	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>8,122</b>	<b>8,860</b>	<b>91.7%</b>
First Prior Year (2022-23)			
District Regular	8,056	8,663	
Charter School			
<b>Total ADA/Enrollment</b>	<b>8,056</b>	<b>8,663</b>	<b>93.0%</b>
Historical Average Ratio:			95.1%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>95.6%</b>

**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	8,041	8,618		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>8,041</b>	<b>8,618</b>	<b>93.3%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	7,813	8,374		
Charter School				
<b>Total ADA/Enrollment</b>	<b>7,813</b>	<b>8,374</b>	<b>93.3%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	7,675	8,227		
Charter School				
<b>Total ADA/Enrollment</b>	<b>7,675</b>	<b>8,227</b>	<b>93.3%</b>	<b>Met</b>

**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)<sup>1</sup> 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<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> 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)	9,163.23	8,709.12	8,256.23	8,019.38
b. Prior Year ADA (Funded)		9,163.23	8,709.12	8,256.23
c. Difference (Step 1a minus Step 1b)		(454.11)	(452.89)	(236.85)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(4.96%)	(5.20%)	(2.87%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		100,854,015.00	103,711,461.00	102,235,271.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		8,290,200.03	4,086,231.56	3,363,540.42
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)				
		3.26%	(1.26%)	.42%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.26% to 4.26%	-2.26% to -0.26%	-0.58% to 1.42%

**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)	34,288,000.00	34,288,000.00	35,133,550.00	36,004,467.00
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)	100,854,015.00	103,711,461.00	102,235,271.00	101,995,894.00
District's Projected Change in LCFF Revenue:		2.83%	(1.42%)	(.23%)
LCFF Revenue Standard		2.26% to 4.26%	-2.26% to -0.26%	-0.58% to 1.42%
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)		Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2020-21)	67,048,806.85	71,239,683.69	94.1%
Second Prior Year (2021-22)	71,299,559.71	77,205,764.93	92.4%
First Prior Year (2022-23)	77,928,346.00	85,022,887.03	91.7%
	Historical Average Ratio:		92.7%
	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(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):	89.7% to 95.7%	89.7% to 95.7%	89.7% to 95.7%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	79,706,691.00	85,787,981.00	92.9%	Met
1st Subsequent Year (2024-25)	83,123,052.00	88,808,276.00	93.6%	Met
2nd Subsequent Year (2025-26)	86,482,620.00	92,168,959.00	93.8%	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)

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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):	3.26%	(1.26%)	.42%
<b>2. District's Other Revenues and Expenditures</b> <b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-6.74% to 13.26%</b>	<b>-11.26% to 8.74%</b>	<b>-9.58% to 10.42%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.74% to 8.26%	-6.26% to 3.74%	-4.58% to 5.42%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2022-23)	15,351,828.45		
Budget Year (2023-24)	4,095,032.00	(73.33%)	Yes
1st Subsequent Year (2024-25)	3,968,546.00	(3.09%)	No
2nd Subsequent Year (2025-26)	3,968,546.00	0.00%	No

**Explanation:**  
(required if Yes)

Federal Revenues in FY 2023-24 and two subsequent years do not include prior year carry overs.

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

First Prior Year (2022-23)	26,927,177.67		
Budget Year (2023-24)	14,516,494.00	(46.09%)	Yes
1st Subsequent Year (2024-25)	14,502,194.00	(.10%)	No
2nd Subsequent Year (2025-26)	14,479,446.00	(.16%)	No

**Explanation:**  
(required if Yes)

Material one-time funds, such as Educator Effectiveness, CARES, Arts & Music and Instructional Discretionary Block Grant, Learning Recovery Emerging Block Grant, as well as other state funds were recognized in 2022-23, therefore exceeds percentage range of change for FY 2023-24.

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

First Prior Year (2022-23)	10,606,098.77		
Budget Year (2023-24)	7,032,349.00	(33.70%)	Yes
1st Subsequent Year (2024-25)	7,090,388.00	.83%	No
2nd Subsequent Year (2025-26)	7,211,104.00	1.70%	No

**Explanation:**  
(required if Yes)

Budget year does not include one-time local donations and grants, such as Teacher Residency and Expansion Grants. Also, As of Budget Adoption, District has not received information for RDA funds in fiscal year 2023-24, therefore also creating a material change from 2023-24.



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

First Prior Year (2022-23)	9,732,453.15		
Budget Year (2023-24)	2,421,344.28	(75.12%)	Yes
1st Subsequent Year (2024-25)	2,299,058.00	(5.05%)	No
2nd Subsequent Year (2025-26)	2,303,258.00	.18%	No

**Explanation:**

(required if Yes)

Budget year does not include one-time local donations, grants, or carry overs from prior year. As such, non-personnel budgeted expenditures are changed, as necessary from books/supplies and services/operating expenditures.

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

First Prior Year (2022-23)	26,546,235.96		
Budget Year (2023-24)	18,905,166.00	(28.78%)	Yes
1st Subsequent Year (2024-25)	18,504,900.00	(2.12%)	No
2nd Subsequent Year (2025-26)	18,501,815.00	(.02%)	No

**Explanation:**

(required if Yes)

Budget year does not include one-time local donations, grants, or carry overs from prior year. As such, non-personnel budgeted expenditures are changed, as necessary from books/supplies and services/operating expenditures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

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

First Prior Year (2022-23)	52,885,104.89		
Budget Year (2023-24)	25,643,875.00	(51.51%)	Not Met
1st Subsequent Year (2024-25)	25,561,128.00	(.32%)	Met
2nd Subsequent Year (2025-26)	25,659,096.00	.38%	Met

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

First Prior Year (2022-23)	36,278,689.11		
Budget Year (2023-24)	21,326,510.28	(41.21%)	Not Met
1st Subsequent Year (2024-25)	20,803,958.00	(2.45%)	Met
2nd Subsequent Year (2025-26)	20,805,073.00	.01%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

Federal Revenues in FY 2023-24 and two subsequent years do not include prior year carry overs.

**Explanation:**

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

Material one-time funds, such as Educator Effectiveness, CARES, Arts & Music and Instructional Discretionary Block Grant, Learning Recovery Emerging Block Grant, as well as other state funds were recognized in 2022-23, therefore exceeds percentage range of change for FY 2023-24.

**Explanation:**

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

Budget year does not include one-time local donations and grants, such as Teacher Residency and Expansion Grants. Also, As of Budget Adoption, District has not received information for RDA funds in fiscal year 2023-24, therefore also creating a material change from 2023-24.

- 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)

Budget year does not include one-time local donations, grants, or carry overs from prior year. As such, non-personnel budgeted expenditures are changed, as necessary from books/supplies and services/operating expenditures.

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

Budget year does not include one-time local donations, grants, or carry overs from prior year. As such, non-personnel budgeted expenditures are changed, as necessary from books/supplies and services/operating expenditures.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

138,064,324.28

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

0.00

3% Required

Budgeted Contribution<sup>1</sup>

Minimum Contribution  
(Line 2c times 3%)

to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

138,064,324.28

4,141,929.73

4,141,930.00

Met

<sup>1</sup> 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<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	3,622,118.00	3,867,408.56	4,554,885.67
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,119,010.59	2,788,510.00	3,510,196.00
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)	6,741,128.59	6,655,918.56	8,065,081.67
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	120,737,223.87	128,913,612.89	151,829,533.87
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)	120,737,223.87	128,913,612.89	151,829,533.87
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.6%	5.2%	5.3%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.9%</b>	<b>1.7%</b>	<b>1.8%</b>

<sup>1</sup>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.

<sup>2</sup>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)	3,987,072.63	71,239,683.69	N/A	Met
Second Prior Year (2021-22)	191,204.84	77,205,764.93	N/A	Met
First Prior Year (2022-23)	(1,225,244.03)	85,022,887.03	1.4%	Met
Budget Year (2023-24) (Information only)	(2,556,136.00)	85,787,981.00		

**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)

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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 <sup>1</sup>	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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	5,590,348.63	5,610,753.93	N/A		Met
Second Prior Year (2021-22)	5,599,233.82	9,615,243.46	N/A		Met
First Prior Year (2022-23)	8,576,577.21	9,806,447.70	N/A		Met
Budget Year (2023-24) (Information only)	8,581,203.67				

<sup>2</sup> 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<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.)	8,041	7,813	7,675
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

No

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

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

b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499, 6500-6540 and 6546,  
objects 7211-7213 and 7221-7223)

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0.00	0.00	0.00

**10B. Calculating the District's Reserve Standard**

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	143,103,257.28	146,599,073.00	150,340,563.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	143,103,257.28	146,599,073.00	150,340,563.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,293,097.72	4,397,972.19	4,510,216.89
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)		4,293,097.72	4,397,972.19	4,510,216.89

**10C. Calculating the District's Budgeted Reserve Amount**

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

All other data are extracted or calculated.

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

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,293,098.67	4,397,972.67	4,510,217.67
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,360,325.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	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)	5,653,423.67	4,397,972.67	4,510,217.67
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.95%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):		4,293,097.72	4,397,972.19	4,510,216.89
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)

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**SUPPLEMENTAL INFORMATION**

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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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(24,298,104.00)			
Budget Year (2023-24)	(27,372,577.00)	3,074,473.00	12.7%	Not Met
1st Subsequent Year (2024-25)	(27,009,951.00)	(362,626.00)	(1.3%)	Met
2nd Subsequent Year (2025-26)	(28,162,700.00)	1,152,749.00	4.3%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	5,296,632.00	5,296,632.00	New	Not Met
2nd Subsequent Year (2025-26)	11,396,146.00	6,099,514.00	115.2%	Not Met
<b>1c. Transfers Out, General Fund *</b>				
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
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.
- Explanation:**  
(required if NOT met)
- With rising costs and additional needs for the Special Education program, which also increases the 3% contribution to RRM, the District will need transfers in from Special Reserve Fund 40, in order to meet all district obligations in FY 2023-24.
- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.
- Explanation:**  
(required if NOT met)
- With rising costs and additional needs for the Special Education program, which also increases the 3% contribution to RRM, the District will need transfers in from Special Reserve Fund 40, in order to meet all district obligations starting in FY 2024-25.

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<sup>1</sup> 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.

<sup>1</sup> 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	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2023
Leases	Varies	Fund 01	Objects 7438 and 7439	7,659
Certificates of Participation				
General Obligation Bonds	Varies	Fund 51	Objects 7xxx	248,305,341
Supp Early Retirement Program	On-going	Fund 01	Objects 39xx	0
State School Building Loans				
Compensated Absences	On-going	Funds 01, 13, 21, and 63	Varies	1,322,077

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

TOTAL:				249,635,077

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	4,390	3,882	3,062	1,178
Certificates of Participation				
General Obligation Bonds	13,012,656	12,186,863	12,238,030	6,025,134
Supp Early Retirement Program	457,855	461,188	332,438	238,266
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	13,474,901	12,651,933	12,573,530	6,264,578
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

Payments on the general obligation bonds are made by the Bond Interest and Redemption Fund as per bond payment schedule.

---

**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:

The District provides early retirement benefits based on the criteria of employees reaching 10 or 20 years of services and based on employees' age. Eligible retirees will be able to participate in the District's sponsored medical benefits for up to 5 years or until age of 65, whichever comes first.

- 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	461,188

4. OPEB Liabilities

- a. Total OPEB liability

32,619,986.00

- b. OPEB plan(s) fiduciary net position (if applicable)

- c. Total/Net OPEB liability (Line 4a minus Line 4b)

32,619,986.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

6/30/2021

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

Method

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

- d. Number of retirees receiving OPEB benefits

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
2,721,000.00	2,818,000.00	2,921,000.00
461,188.00	332,438.00	238,266.00
461,188.00	332,438.00	238,266.00
52.00	37.00	23.00

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

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

1

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

Yes

2

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

The District is self-funded for dental and vision plans. Each year, the District and third party administrator, re-evaluate the trends and adjust necessary monthly premium amounts for both dental and vision programs.

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

227,410.00

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	1,649,047.00	1,649,047.00	1,649,047.00
b. Amount contributed (funded) for self-insurance programs	1,925,446.00	1,925,446.00	1,925,446.00

**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	451.8	470.30	454.3	449.3

**Certificated (Non-management) Salary and Benefit Negotiations**

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

Yes

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

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

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

Negotiations Settled

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

Jun 16, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 14, 2022

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

Yes

If Yes, date of budget revision board adoption:

Jun 16, 2022

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2025

5. Salary settlement:

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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



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

--

Negotiations Not Settled

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

--

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

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


**Certificated (Non-management) Prior Year Settlements**

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

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

--	--	--

If Yes, explain the nature of the new costs:

--

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

**Certificated (Non-management) Step and Column Adjustments**

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


Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

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


**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	326.5	342.11	334.61	334.61

**Classified (Non-management) Salary and Benefit Negotiations**

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

Yes

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

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

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

Negotiations Settled

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

Jan 19, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 22, 2022

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

Yes

If Yes, date of budget revision board adoption:

Jan 19, 2023

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2025

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

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


**Classified (Non-management) Prior Year Settlements**

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

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

--	--	--

If Yes, explain the nature of the new costs:

--

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

**Classified (Non-management) Step and Column Adjustments**

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


Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

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


**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	51	52	52	52

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

Yes	Yes	Yes

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

1. Are costs of other benefits included in the budget and MYPs?  
2. Total cost of other benefits  
3. Percent change in cost of other benefits over prior year

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

**S9. Local Control and Accountability Plan (LCAP)**

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 20, 2023

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

District's Associate Superintendent joined Oak Grove School District effective 7/1/2022.

**End of School District Budget Criteria and Standards Review**