

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: 1234 Arcadia Avenue, Vista CA

Date: 06/05/2023

Adoption Date: 06/22/23

Signed: _____

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

Public Hearing:

Place: 1234 Arcadia Avenue, Vista CA

Date: 06/08/23

Time: _____

Contact person for additional information on the budget reports:

Name: Ana Machado

Title: Executive Director, Fiscal Services

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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
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
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
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	

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	243,761,348.00	1,566,687.00	245,328,035.00	252,171,663.00	1,550,910.00	253,722,573.00	3.4%
2) Federal Revenue		8100-8299	86,678.00	40,929,059.00	41,015,737.00	82,000.00	29,731,837.00	29,813,837.00	-27.3%
3) Other State Revenue		8300-8599	5,582,755.00	59,275,141.00	64,857,896.00	6,105,572.00	35,270,019.00	41,375,591.00	-36.2%
4) Other Local Revenue		8600-8799	4,546,980.00	19,022,676.00	23,569,656.00	3,967,397.00	17,594,248.00	21,561,645.00	-8.5%
5) TOTAL, REVENUES			253,977,761.00	120,793,563.00	374,771,324.00	262,326,632.00	84,147,014.00	346,473,646.00	-7.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	95,417,919.00	40,704,204.00	136,122,123.00	98,535,625.00	47,816,101.00	146,351,726.00	7.5%
2) Classified Salaries		2000-2999	28,278,861.00	19,647,329.00	47,926,190.00	30,815,501.00	27,469,168.00	58,284,669.00	21.6%
3) Employee Benefits		3000-3999	45,119,608.00	45,160,533.80	90,280,141.80	48,611,254.00	45,753,342.00	94,364,596.00	4.5%
4) Books and Supplies		4000-4999	10,519,076.01	13,689,033.20	24,208,109.21	8,573,073.00	10,017,425.00	18,590,498.00	-23.2%
5) Services and Other Operating Expenditures		5000-5999	14,368,662.00	26,407,699.00	40,776,361.00	18,158,607.00	13,039,418.00	31,198,025.00	-23.5%
6) Capital Outlay		6000-6999	1,882,489.00	4,404,904.00	6,287,393.00	3,896,162.00	6,861,704.00	10,757,866.00	71.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	343,055.00	1,442,763.00	1,785,818.00	160,000.00	1,442,763.00	1,602,763.00	-10.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,847,805.00)	4,391,716.00	(456,089.00)	(4,943,348.00)	4,426,062.00	(517,286.00)	13.4%
9) TOTAL, EXPENDITURES			191,081,865.01	155,848,182.00	346,930,047.01	203,806,874.00	156,825,983.00	360,632,857.00	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			62,895,895.99	(35,054,619.00)	27,841,276.99	58,519,758.00	(72,678,969.00)	(14,159,211.00)	-150.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	129,755.00	0.00	129,755.00	138,720.00	0.00	138,720.00	6.9%
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	(50,514,088.00)	50,514,088.00	0.00	(53,660,508.00)	53,660,508.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,384,333.00)	50,514,088.00	129,755.00	(53,521,788.00)	53,660,508.00	138,720.00	6.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,511,562.99	15,459,469.00	27,971,031.99	4,997,970.00	(19,018,461.00)	(14,020,491.00)	-150.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	33,714,469.53	29,789,501.53	63,503,971.06	46,224,948.62	45,248,970.53	91,473,919.15	44.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			33,714,469.53	29,789,501.53	63,503,971.06	46,224,948.62	45,248,970.53	91,473,919.15	44.0%
d) Other Restatements		9795	(1,083.90)	0.00	(1,083.90)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,713,385.63	29,789,501.53	63,502,887.16	46,224,948.62	45,248,970.53	91,473,919.15	44.0%
2) Ending Balance, June 30 (E + F1e)			46,224,948.62	45,248,970.53	91,473,919.15	51,222,918.62	26,230,509.53	77,453,428.15	-15.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0%
Stores		9712	95,000.00	0.00	95,000.00	95,000.00	0.00	95,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	45,248,970.95	45,248,970.95	0.00	26,230,512.20	26,230,512.20	-42.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,446,709.00	0.00	1,446,709.00	14,814,633.00	0.00	14,814,633.00	924.0%
Future Curriculum Adoption	0000	9760			0.00	1,446,709.00		1,446,709.00	
Supplemental & Concentration for Future Student Needs	0000	9760			0.00	11,919,943.00		11,919,943.00	
Other Commitments for Future Student Needs	0000	9760			0.00	1,447,981.00		1,447,981.00	
d) Assigned									
Other Assignments		9780	11,919,943.00	0.00	11,919,943.00	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,407,901.00	0.00	10,407,901.00	10,818,986.00	0.00	10,818,986.00	3.9%
Unassigned/Unappropriated Amount		9790	22,105,395.62	(.42)	22,105,395.20	25,244,299.62	(2.67)	25,244,296.95	14.2%
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				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year	8011		113,813,465.00	0.00	113,813,465.00	120,454,589.00	0.00	120,454,589.00	5.8%
Education Protection Account State Aid - Current Year	8012		44,766,677.00	0.00	44,766,677.00	46,414,440.00	0.00	46,414,440.00	3.7%
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		433,236.00	0.00	433,236.00	439,539.00	0.00	439,539.00	1.5%
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		82,908,363.00	0.00	82,908,363.00	87,795,915.00	0.00	87,795,915.00	5.9%
Unsecured Roll Taxes	8042		2,602,574.00	0.00	2,602,574.00	2,323,957.00	0.00	2,323,957.00	-10.7%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Prior Years' Taxes		8043	(152,362.00)	0.00	(152,362.00)	(41,086.00)	0.00	(41,086.00)	-73.0%
Supplemental Taxes		8044	5,407,591.00	0.00	5,407,591.00	3,847,128.00	0.00	3,847,128.00	-28.9%
Education Revenue Augmentation Fund (ERAF)		8045	(218,332.00)	0.00	(218,332.00)	(114,615.00)	0.00	(114,615.00)	-47.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,411,105.00	0.00	7,411,105.00	5,245,885.00	0.00	5,245,885.00	-29.2%
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			256,972,317.00	0.00	256,972,317.00	266,365,752.00	0.00	266,365,752.00	3.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,210,969.00)	0.00	(13,210,969.00)	(14,194,089.00)	0.00	(14,194,089.00)	7.4%
Property Taxes Transfers		8097	0.00	1,566,687.00	1,566,687.00	0.00	1,550,910.00	1,550,910.00	-1.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			243,761,348.00	1,566,687.00	245,328,035.00	252,171,663.00	1,550,910.00	253,722,573.00	3.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,810,421.00	4,810,421.00	0.00	4,810,421.00	4,810,421.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,471,774.00	1,471,774.00	0.00	414,180.00	414,180.00	-71.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,533,796.00	1,533,796.00	0.00	822,212.00	822,212.00	-46.4%
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		4,113,597.00	4,113,597.00		4,652,283.00	4,652,283.00	13.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		963,681.00	963,681.00		617,806.00	617,806.00	-35.9%
Title III, Part A, Immigrant Student Program	4201	8290		34,169.00	34,169.00		0.00	0.00	-100.0%

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Expenditures by Object

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Title III, Part A, English Learner Program	4203	8290		521,105.00	521,105.00		439,852.00	439,852.00	-15.6%
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		1,310,762.00	1,310,762.00		951,164.00	951,164.00	-27.4%
Career and Technical Education	3500-3599	8290		194,623.00	194,623.00		193,661.00	193,661.00	-0.5%
All Other Federal Revenue	All Other	8290	86,678.00	25,975,131.00	26,061,809.00	82,000.00	16,830,258.00	16,912,258.00	-35.1%
TOTAL, FEDERAL REVENUE			86,678.00	40,929,059.00	41,015,737.00	82,000.00	29,731,837.00	29,813,837.00	-27.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	1,094,807.00	1,094,807.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	794,345.00	0.00	794,345.00	844,085.00	0.00	844,085.00	6.3%
Lottery - Unrestricted and Instructional Materials		8560	3,231,243.00	1,328,500.00	4,559,743.00	3,048,133.00	1,201,323.00	4,249,456.00	-6.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		274,882.00	274,882.00		205,000.00	205,000.00	-25.4%
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	1,557,167.00	56,576,952.00	58,134,119.00	2,213,354.00	33,863,696.00	36,077,050.00	-37.9%

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

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)	
TOTAL, OTHER STATE REVENUE			5,582,755.00	59,275,141.00	64,857,896.00	6,105,572.00	35,270,019.00	41,375,591.00	-36.2%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	160,000.00	0.00	160,000.00	180,105.00	0.00	180,105.00	12.6%
Interest		8660	602,000.00	0.00	602,000.00	635,000.00	0.00	635,000.00	5.5%
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	2,141,554.00	2,141,554.00	0.00	3,029,983.00	3,029,983.00	41.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	665,076.00	0.00	665,076.00	644,550.00	0.00	644,550.00	-3.1%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

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 Local Revenue		8699	3,119,904.00	3,369,721.00	6,489,625.00	2,507,742.00	260,000.00	2,767,742.00	-57.4%
Tuition		8710	0.00	99,366.00	99,366.00	0.00	85,000.00	85,000.00	-14.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		13,412,035.00	13,412,035.00		14,219,265.00	14,219,265.00	6.0%
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			4,546,980.00	19,022,676.00	23,569,656.00	3,967,397.00	17,594,248.00	21,561,645.00	-8.5%
TOTAL, REVENUES			253,977,761.00	120,793,563.00	374,771,324.00	262,326,632.00	84,147,014.00	346,473,646.00	-7.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	79,901,621.00	30,923,860.00	110,825,481.00	79,680,103.00	34,809,214.00	114,489,317.00	3.3%
Certificated Pupil Support Salaries		1200	5,105,891.00	4,729,540.00	9,835,431.00	5,627,014.00	5,496,132.00	11,123,146.00	13.1%
Certificated Supervisors' and Administrators' Salaries		1300	9,239,192.00	2,659,113.00	11,898,305.00	10,242,680.00	3,462,519.00	13,705,199.00	15.2%
Other Certificated Salaries		1900	1,171,215.00	2,391,691.00	3,562,906.00	2,985,828.00	4,048,236.00	7,034,064.00	97.4%
TOTAL, CERTIFICATED SALARIES			95,417,919.00	40,704,204.00	136,122,123.00	98,535,625.00	47,816,101.00	146,351,726.00	7.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,169,565.00	11,623,294.00	12,792,859.00	1,261,525.00	17,585,519.00	18,847,044.00	47.3%
Classified Support Salaries		2200	12,143,514.00	4,097,105.00	16,240,619.00	12,498,862.00	4,804,462.00	17,303,324.00	6.5%
Classified Supervisors' and Administrators' Salaries		2300	1,116,135.00	583,263.00	1,699,398.00	1,302,398.00	910,129.00	2,212,527.00	30.2%
Clerical, Technical and Office Salaries		2400	11,753,632.00	1,295,657.00	13,049,289.00	11,929,417.00	2,998,694.00	14,928,111.00	14.4%
Other Classified Salaries		2900	2,096,015.00	2,048,010.00	4,144,025.00	3,823,299.00	1,170,364.00	4,993,663.00	20.5%
TOTAL, CLASSIFIED SALARIES			28,278,861.00	19,647,329.00	47,926,190.00	30,815,501.00	27,469,168.00	58,284,669.00	21.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	16,616,421.00	23,545,260.00	40,161,681.00	17,325,040.00	24,552,041.00	41,877,081.00	4.3%

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

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)	
PERS		3201-3202	5,739,374.00	6,194,765.00	11,934,139.00	7,044,046.00	7,474,058.00	14,518,104.00	21.7%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	3,372,695.00	2,529,959.00	5,902,654.00	3,810,851.75	2,851,653.00	6,662,504.75	12.9%
Unemployment Insurance		3401-3402	10,577,525.00	9,939,722.00	20,517,247.00	13,749,446.00	8,039,913.00	21,789,359.00	6.2%
Workers' Compensation		3501-3502	630,060.00	383,306.00	1,013,366.00	65,496.75	45,632.00	111,128.75	-89.0%
OPEB, Allocated		3601-3602	4,450,608.00	2,547,715.80	6,998,323.80	4,791,630.50	2,790,045.00	7,581,675.50	8.3%
OPEB, Active Employees		3701-3702	1,791,930.00	0.00	1,791,930.00	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,940,995.00	19,806.00	1,960,801.00	1,824,743.00	0.00	1,824,743.00	-6.9%
TOTAL, EMPLOYEE BENEFITS			45,119,608.00	45,160,533.80	90,280,141.80	48,611,254.00	45,753,342.00	94,364,596.00	4.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,762,984.00	1,124,691.00	2,887,675.00	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	196,070.00	398,159.00	594,229.00	145,100.00	638,800.00	783,900.00	31.9%
Materials and Supplies		4300	6,378,006.00	9,651,447.99	16,029,453.99	8,269,363.00	9,251,105.00	17,520,468.00	9.3%
Noncapitalized Equipment		4400	2,182,016.01	2,514,735.21	4,696,751.22	158,610.00	127,520.00	286,130.00	-93.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,519,076.01	13,689,033.20	24,208,109.21	8,573,073.00	10,017,425.00	18,590,498.00	-23.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,328,026.00	1,328,026.00	0.00	2,432,855.00	2,432,855.00	83.2%
Travel and Conferences		5200	106,144.00	475,355.00	581,499.00	208,165.00	91,924.00	300,089.00	-48.4%
Dues and Memberships		5300	162,187.00	18,127.00	180,314.00	67,313.00	0.00	67,313.00	-62.7%
Insurance		5400 - 5450	1,979,951.00	0.00	1,979,951.00	1,979,951.00	0.00	1,979,951.00	0.0%
Operations and Housekeeping Services		5500	6,411,921.00	298,271.00	6,710,192.00	6,972,246.00	218,000.00	7,190,246.00	7.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,374,359.00	428,364.00	1,802,723.00	896,646.00	1,851,106.00	2,747,752.00	52.4%
Transfers of Direct Costs		5710	(113,983.00)	113,983.00	0.00	(29,022.00)	29,022.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(210,243.00)	(6,216.00)	(216,459.00)	(44,297.00)	(5,100.00)	(49,397.00)	-77.2%
Professional/Consulting Services and Operating Expenditures		5800	3,836,266.00	23,705,730.00	27,541,996.00	7,217,118.00	8,403,971.00	15,621,089.00	-43.3%
Communications		5900	822,060.00	46,059.00	868,119.00	890,487.00	17,640.00	908,127.00	4.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,368,662.00	26,407,699.00	40,776,361.00	18,158,607.00	13,039,418.00	31,198,025.00	-23.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	52,460.00	140,229.00	192,689.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	48,811.00	1,521,954.00	1,570,765.00	1,000,000.00	3,804,795.00	4,804,795.00	205.9%

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

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)	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,717,522.00	2,742,721.00	4,460,243.00	2,884,349.00	3,056,909.00	5,941,258.00	33.2%
Equipment Replacement		6500	63,696.00	0.00	63,696.00	11,813.00	0.00	11,813.00	-81.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,882,489.00	4,404,904.00	6,287,393.00	3,896,162.00	6,861,704.00	10,757,866.00	71.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	81,615.00	81,615.00	0.00	81,615.00	81,615.00	0.0%
Payments to County Offices		7142	160,060.00	1,361,148.00	1,521,208.00	160,000.00	1,361,148.00	1,521,148.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	182,995.00	0.00	182,995.00	0.00	0.00	0.00	-100.0%

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

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)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			343,055.00	1,442,763.00	1,785,818.00	160,000.00	1,442,763.00	1,602,763.00	-10.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,391,716.00)	4,391,716.00	0.00	(4,426,062.00)	4,426,062.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(456,089.00)	0.00	(456,089.00)	(517,286.00)	0.00	(517,286.00)	13.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,847,805.00)	4,391,716.00	(456,089.00)	(4,943,348.00)	4,426,062.00	(517,286.00)	13.4%
TOTAL, EXPENDITURES			191,081,865.01	155,848,182.00	346,930,047.01	203,806,874.00	156,825,983.00	360,632,857.00	3.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	129,755.00	0.00	129,755.00	138,720.00	0.00	138,720.00	6.9%
(a) TOTAL, INTERFUND TRANSFERS IN			129,755.00	0.00	129,755.00	138,720.00	0.00	138,720.00	6.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

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 Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(50,514,088.00)	50,514,088.00	0.00	(53,660,508.00)	53,660,508.00	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			(50,514,088.00)	50,514,088.00	0.00	(53,660,508.00)	53,660,508.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(50,384,333.00)	50,514,088.00	129,755.00	(53,521,788.00)	53,660,508.00	138,720.00	6.9%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	243,761,348.00	1,566,687.00	245,328,035.00	252,171,663.00	1,550,910.00	253,722,573.00	3.4%
2) Federal Revenue		8100-8299	86,678.00	40,929,059.00	41,015,737.00	82,000.00	29,731,837.00	29,813,837.00	-27.3%
3) Other State Revenue		8300-8599	5,582,755.00	59,275,141.00	64,857,896.00	6,105,572.00	35,270,019.00	41,375,591.00	-36.2%
4) Other Local Revenue		8600-8799	4,546,980.00	19,022,676.00	23,569,656.00	3,967,397.00	17,594,248.00	21,561,645.00	-8.5%
5) TOTAL, REVENUES			253,977,761.00	120,793,563.00	374,771,324.00	262,326,632.00	84,147,014.00	346,473,646.00	-7.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		117,660,678.00	101,493,035.00	219,153,713.00	117,138,443.00	100,347,045.00	217,485,488.00	-0.8%
2) Instruction - Related Services	2000-2999		27,291,047.00	12,414,806.00	39,705,853.00	29,290,347.00	15,793,048.00	45,083,395.00	13.5%
3) Pupil Services	3000-3999		16,298,072.00	13,752,562.00	30,050,634.00	19,539,087.00	13,237,427.00	32,776,514.00	9.1%
4) Ancillary Services	4000-4999		2,142,636.01	181,994.00	2,324,630.01	2,769,590.00	171,737.00	2,941,327.00	26.5%
5) Community Services	5000-5999		143,341.00	987.00	144,328.00	0.00	748.00	748.00	-99.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		9,242,663.00	8,992,890.00	18,235,553.00	13,461,520.00	9,886,164.00	23,347,684.00	28.0%
8) Plant Services	8000-8999		17,960,373.00	17,569,145.00	35,529,518.00	21,447,887.00	15,947,051.00	37,394,938.00	5.3%
9) Other Outgo	9000-9999	Except 7600-7699	343,055.00	1,442,763.00	1,785,818.00	160,000.00	1,442,763.00	1,602,763.00	-10.3%
10) TOTAL, EXPENDITURES			191,081,865.01	155,848,182.00	346,930,047.01	203,806,874.00	156,825,983.00	360,632,857.00	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			62,895,895.99	(35,054,619.00)	27,841,276.99	58,519,758.00	(72,678,969.00)	(14,159,211.00)	-150.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	129,755.00	0.00	129,755.00	138,720.00	0.00	138,720.00	6.9%
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	(50,514,088.00)	50,514,088.00	0.00	(53,660,508.00)	53,660,508.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,384,333.00)	50,514,088.00	129,755.00	(53,521,788.00)	53,660,508.00	138,720.00	6.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			12,511,562.99	15,459,469.00	27,971,031.99	4,997,970.00	(19,018,461.00)	(14,020,491.00)	-150.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	33,714,469.53	29,789,501.53	63,503,971.06	46,224,948.62	45,248,970.53	91,473,919.15	44.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,714,469.53	29,789,501.53	63,503,971.06	46,224,948.62	45,248,970.53	91,473,919.15	44.0%
d) Other Restatements		9795	(1,083.90)	0.00	(1,083.90)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,713,385.63	29,789,501.53	63,502,887.16	46,224,948.62	45,248,970.53	91,473,919.15	44.0%
2) Ending Balance, June 30 (E + F1e)			46,224,948.62	45,248,970.53	91,473,919.15	51,222,918.62	26,230,509.53	77,453,428.15	-15.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0%
Stores		9712	95,000.00	0.00	95,000.00	95,000.00	0.00	95,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	45,248,970.95	45,248,970.95	0.00	26,230,512.20	26,230,512.20	-42.0%
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	1,446,709.00	0.00	1,446,709.00	14,814,633.00	0.00	14,814,633.00	924.0%
Future Curriculum Adoption	0000	9760			0.00	1,446,709.00		1,446,709.00	
Supplemental & Concentration for Future Student Needs	0000	9760			0.00	11,919,943.00		11,919,943.00	
Other Commitments for Future Student Needs	0000	9760			0.00	1,447,981.00		1,447,981.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	11,919,943.00	0.00	11,919,943.00	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,407,901.00	0.00	10,407,901.00	10,818,986.00	0.00	10,818,986.00	3.9%
Unassigned/Unappropriated Amount		9790	22,105,395.62	(.42)	22,105,395.20	25,244,299.62	(2.67)	25,244,296.95	14.2%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	4,520,057.00	6,247,650.00
6211	Literacy Coaches and Reading Specialists Grant Program	650,627.00	410,578.00
6230	California Clean Energy Jobs Act	131,279.92	131,279.92
6266	Educator Effectiveness, FY 2021-22	4,268,780.35	657,817.35
6300	Lottery: Instructional Materials	1,392,492.07	2,093,815.07
6332	CA Community Schools Partnership Act - Implementation Grant	5,103,818.00	4,409,570.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	.33	.33
6547	Special Education Early Intervention Preschool Grant	812,000.00	1,751,093.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,558,250.00	1,779,125.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	346,316.75	0.00
7029	Child Nutrition: Food Service Staff Training Funds	45,053.44	.44
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,094,807.00	0.00
7311	Classified School Employee Professional Development Block Grant	103,890.06	103,890.06
7388	SB 117 COVID-19 LEA Response Funds	44,531.55	44,531.55
7412	A-G Access/Success Grant	1,164,793.00	23,373.00
7413	A-G Learning Loss Mitigation Grant	436,676.00	436,676.00
7425	Expanded Learning Opportunities (ELO) Grant	1,001.53	1,001.53
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	888,148.72	284,768.72
7435	Learning Recovery Emergency Block Grant	18,598,367.00	5,644,922.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	230,887.94	265,637.94
9010	Other Restricted Local	1,857,193.29	1,944,782.29
Total, Restricted Balance		45,248,970.95	26,230,512.20

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,485,147.00	616,610.00	-58.5%
3) Other State Revenue		8300-8599	9,163,937.00	3,006,421.00	-67.2%
4) Other Local Revenue		8600-8799	906,777.00	163,169.00	-82.0%
5) TOTAL, REVENUES			11,555,861.00	3,786,200.00	-67.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,053,898.00	745,943.00	-29.2%
2) Classified Salaries		2000-2999	769,387.00	659,549.00	-14.3%
3) Employee Benefits		3000-3999	1,331,161.00	636,845.00	-52.2%
4) Books and Supplies		4000-4999	119,655.00	1,403,927.00	1,073.3%
5) Services and Other Operating Expenditures		5000-5999	679,186.00	598,686.00	-11.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	6,546,131.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	126,920.00	152,686.00	20.3%
9) TOTAL, EXPENDITURES			10,626,338.00	4,197,636.00	-60.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			929,523.00	(411,436.00)	-144.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			929,523.00	(411,436.00)	-144.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,453,510.13	3,383,033.13	37.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,453,510.13	3,383,033.13	37.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,453,510.13	3,383,033.13	37.9%
2) Ending Balance, June 30 (E + F1e)					
			3,383,033.13	2,971,597.13	-12.2%
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	1,980,191.23	1,571,097.23	-20.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,402,841.90	1,400,499.90	-0.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	0.00		
4) Due from Grantor Government					
		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,485,147.00	616,610.00	-58.5%
TOTAL, FEDERAL REVENUE			1,485,147.00	616,610.00	-58.5%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	5,682,591.00	0.00	-100.0%
Adult Education Program	6391	8590	3,221,764.00	2,911,011.00	-9.6%
All Other State Revenue	All Other	8590	259,582.00	95,410.00	-63.2%
TOTAL, OTHER STATE REVENUE			9,163,937.00	3,006,421.00	-67.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	875,637.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	31,140.00	163,169.00	424.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			906,777.00	163,169.00	-82.0%
TOTAL, REVENUES			11,555,861.00	3,786,200.00	-67.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	584,705.00	392,881.00	-32.8%
Certificated Pupil Support Salaries		1200	127,695.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	341,498.00	353,062.00	3.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			1,053,898.00	745,943.00	-29.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,162.00	9,549.00	129.4%
Classified Support Salaries		2200	254,412.00	256,113.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	463,234.00	393,887.00	-15.0%
Other Classified Salaries		2900	47,579.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			769,387.00	659,549.00	-14.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	520,651.00	151,434.00	-70.9%
PERS		3201-3202	188,281.00	172,761.00	-8.2%
OASDI/Medicare/Alternative		3301-3302	126,918.00	61,511.00	-51.5%
Health and Welfare Benefits		3401-3402	378,076.00	195,535.00	-48.3%
Unemployment Insurance		3501-3502	18,101.00	1,067.00	-94.1%
Workers' Compensation		3601-3602	95,873.00	53,862.00	-43.8%
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	3,261.00	675.00	-79.3%
TOTAL, EMPLOYEE BENEFITS			1,331,161.00	636,845.00	-52.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	9,543.00	0.00	-100.0%
Books and Other Reference Materials		4200	14,716.00	59,400.00	303.6%
Materials and Supplies		4300	23,838.00	1,338,327.00	5,514.3%
Noncapitalized Equipment		4400	71,558.00	6,200.00	-91.3%
TOTAL, BOOKS AND SUPPLIES			119,655.00	1,403,927.00	1,073.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,140.00	4,316.00	37.5%
Dues and Memberships		5300	5,840.00	15,000.00	156.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	104,591.00	202,000.00	93.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,183.00	1,466.00	-65.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,897.00	1,100.00	-92.1%
Professional/Consulting Services and Operating Expenditures		5800	527,535.00	341,964.00	-35.2%
Communications		5900	20,000.00	32,840.00	64.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			679,186.00	598,686.00	-11.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	6,546,131.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest					
Other Debt Service - Principal		7438	0.00	0.00	0.0%
		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,546,131.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	126,920.00	152,686.00	20.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			126,920.00	152,686.00	20.3%
TOTAL, EXPENDITURES			10,626,338.00	4,197,636.00	-60.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,485,147.00	616,610.00	-58.5%
3) Other State Revenue		8300-8599	9,163,937.00	3,006,421.00	-67.2%
4) Other Local Revenue		8600-8799	906,777.00	163,169.00	-82.0%
5) TOTAL, REVENUES			11,555,861.00	3,786,200.00	-67.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		989,181.00	1,707,685.00	72.6%
2) Instruction - Related Services	2000-2999		2,113,859.00	1,588,211.00	-24.9%
3) Pupil Services	3000-3999		405,651.00	268,178.00	-33.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		126,920.00	152,686.00	20.3%
8) Plant Services	8000-8999		444,596.00	480,876.00	8.2%
9) Other Outgo	9000-9999	Except 7600-7699	6,546,131.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			10,626,338.00	4,197,636.00	-60.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			929,523.00	(411,436.00)	-144.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			929,523.00	(411,436.00)	-144.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,453,510.13	3,383,033.13	37.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,453,510.13	3,383,033.13	37.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,453,510.13	3,383,033.13	37.9%
2) Ending Balance, June 30 (E + F1e)			3,383,033.13	2,971,597.13	-12.2%
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	1,980,191.23	1,571,097.23	-20.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,402,841.90	1,400,499.90	-0.2%
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
3913	Adult Education: Adult Secondary Education	0.00	2.00
6371	CalWORKs for ROCP or Adult Education	392,470.18	392,470.18
6391	Adult Education Program	1,587,721.05	1,178,625.05
Total, Restricted Balance		1,980,191.23	1,571,097.23

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,078,574.00	9,177,797.00	1.1%
3) Other State Revenue		8300-8599	6,027,529.00	6,087,804.00	1.0%
4) Other Local Revenue		8600-8799	287,200.00	290,072.00	1.0%
5) TOTAL, REVENUES			15,393,303.00	15,555,673.00	1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,683,449.00	4,817,091.00	2.9%
3) Employee Benefits		3000-3999	2,308,271.00	2,324,788.00	0.7%
4) Books and Supplies		4000-4999	5,790,528.00	5,906,339.00	2.0%
5) Services and Other Operating Expenditures		5000-5999	523,142.00	890,642.00	70.2%
6) Capital Outlay		6000-6999	703,950.00	1,942,029.00	175.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	329,169.00	364,600.00	10.8%
9) TOTAL, EXPENDITURES			14,338,509.00	16,245,489.00	13.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,054,794.00	(689,816.00)	-165.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,054,794.00	(689,816.00)	-165.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,966,602.32	9,021,396.32	13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,966,602.32	9,021,396.32	13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,966,602.32	9,021,396.32	13.2%
2) Ending Balance, June 30 (E + F1e)					
			9,021,396.32	8,331,580.32	-7.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,021,396.32	8,331,580.32	-7.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		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					
3) Accounts Receivable					
4) Due from Grantor Government					
		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,078,574.00	9,177,797.00	1.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,078,574.00	9,177,797.00	1.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,027,529.00	6,087,804.00	1.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,027,529.00	6,087,804.00	1.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	267,200.00	269,872.00	1.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,000.00	20,200.00	1.0%
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			287,200.00	290,072.00	1.0%
TOTAL, REVENUES			15,393,303.00	15,555,673.00	1.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,871,299.00	3,957,614.00	2.2%
Classified Supervisors' and Administrators' Salaries		2300	418,400.00	452,263.00	8.1%
Clerical, Technical and Office Salaries		2400	393,750.00	407,214.00	3.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,683,449.00	4,817,091.00	2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,064,735.00	1,053,399.00	-1.1%
OASDI/Medicare/Alternative		3301-3302	369,775.00	368,658.00	-0.3%
Health and Welfare Benefits		3401-3402	635,972.00	721,809.00	13.5%
Unemployment Insurance		3501-3502	21,719.00	2,422.00	-88.8%
Workers' Compensation		3601-3602	163,730.00	178,500.00	9.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	50,400.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,940.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			2,308,271.00	2,324,788.00	0.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	139,185.00	141,969.00	2.0%
Noncapitalized Equipment		4400	55,000.00	56,100.00	2.0%
Food		4700	5,596,343.00	5,708,270.00	2.0%
TOTAL, BOOKS AND SUPPLIES			5,790,528.00	5,906,339.00	2.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,955.00	5,492.00	180.9%
Dues and Memberships		5300	15,000.00	15,300.00	2.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	70,000.00	71,400.00	2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	152,000.00	155,040.00	2.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,037.00	48,297.00	1,096.4%
Professional/Consulting Services and Operating Expenditures		5800	276,750.00	588,285.00	112.6%
Communications		5900	3,400.00	6,828.00	100.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			523,142.00	890,642.00	70.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	33,062.00	0.00	-100.0%
Equipment		6400	30,888.00	1,289,229.00	4,073.9%
Equipment Replacement		6500	640,000.00	652,800.00	2.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			703,950.00	1,942,029.00	175.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	329,169.00	364,600.00	10.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			329,169.00	364,600.00	10.8%
TOTAL, EXPENDITURES			14,338,509.00	16,245,489.00	13.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,078,574.00	9,177,797.00	1.1%
3) Other State Revenue		8300-8599	6,027,529.00	6,087,804.00	1.0%
4) Other Local Revenue		8600-8799	287,200.00	290,072.00	1.0%
5) TOTAL, REVENUES			15,393,303.00	15,555,673.00	1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		13,906,278.00	15,809,489.00	13.7%
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		329,169.00	364,600.00	10.8%
8) Plant Services	8000-8999		103,062.00	71,400.00	-30.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,338,509.00	16,245,489.00	13.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,054,794.00	(689,816.00)	-165.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,054,794.00	(689,816.00)	-165.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,966,602.32	9,021,396.32	13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,966,602.32	9,021,396.32	13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,966,602.32	9,021,396.32	13.2%
2) Ending Balance, June 30 (E + F1e)			9,021,396.32	8,331,580.32	-7.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,021,396.32	8,331,580.32	-7.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,016,866.25	8,327,050.25
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	4,530.07	4,530.07
Total, Restricted Balance		9,021,396.32	8,331,580.32

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,164,271.00	1,450,205.00	-54.2%
5) TOTAL, REVENUES			3,164,271.00	1,450,205.00	-54.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	92,653.00	91,575.00	-1.2%
3) Employee Benefits		3000-3999	43,954.00	44,792.00	1.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	19,217.00	9,500.00	-50.6%
6) Capital Outlay		6000-6999	70,370,176.00	23,232,362.00	-67.0%
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			70,526,000.00	23,378,229.00	-66.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(67,361,729.00)	(21,928,024.00)	-67.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	9,562.00	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			9,562.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(67,352,167.00)	(21,928,024.00)	-67.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	153,497,198.46	86,145,031.46	-43.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			153,497,198.46	86,145,031.46	-43.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			153,497,198.46	86,145,031.46	-43.9%
2) Ending Balance, June 30 (E + F1e)			86,145,031.46	64,217,007.46	-25.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	86,145,031.46	64,217,007.46	-25.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,164,271.00	1,450,205.00	-54.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,164,271.00	1,450,205.00	-54.2%
TOTAL, REVENUES			3,164,271.00	1,450,205.00	-54.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	92,653.00	91,575.00	-1.2%
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			92,653.00	91,575.00	-1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	23,345.00	24,432.00	4.7%
OASDI/Medicare/Alternative		3301-3302	6,818.00	7,006.00	2.8%
Health and Welfare Benefits		3401-3402	10,011.00	9,920.00	-0.9%
Unemployment Insurance		3501-3502	463.00	46.00	-90.1%
Workers' Compensation		3601-3602	3,317.00	3,388.00	2.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			43,954.00	44,792.00	1.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,217.00	9,500.00	-50.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,217.00	9,500.00	-50.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	18,904.00	New
Buildings and Improvements of Buildings		6200	70,370,176.00	23,213,458.00	-67.0%
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			70,370,176.00	23,232,362.00	-67.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			70,526,000.00	23,378,229.00	-66.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	9,562.00	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			9,562.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			9,562.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,164,271.00	1,450,205.00	-54.2%
5) TOTAL, REVENUES			3,164,271.00	1,450,205.00	-54.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		70,526,000.00	23,378,229.00	-66.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			70,526,000.00	23,378,229.00	-66.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(67,361,729.00)	(21,928,024.00)	-67.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	9,562.00	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			9,562.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(67,352,167.00)	(21,928,024.00)	-67.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	153,497,198.46	86,145,031.46	-43.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			153,497,198.46	86,145,031.46	-43.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			153,497,198.46	86,145,031.46	-43.9%
2) Ending Balance, June 30 (E + F1e)			86,145,031.46	64,217,007.46	-25.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	86,145,031.46	64,217,007.46	-25.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,621,735.00	500,000.00	-69.2%
5) TOTAL, REVENUES			1,621,735.00	500,000.00	-69.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	267,000.00	225,000.00	-15.7%
6) Capital Outlay		6000-6999	70,170.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			337,170.00	225,000.00	-33.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,284,565.00	275,000.00	-78.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,284,565.00	275,000.00	-78.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,753,077.68	11,037,642.68	13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,753,077.68	11,037,642.68	13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,753,077.68	11,037,642.68	13.2%
2) Ending Balance, June 30 (E + F1e)			11,037,642.68	11,312,642.68	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,572,597.78	6,847,597.78	4.2%
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	4,465,044.90	4,465,044.90	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks					
		9120	0.00		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	0.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	125,000.00	135,000.00	8.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,496,735.00	365,000.00	-75.6%
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			1,621,735.00	500,000.00	-69.2%
TOTAL, REVENUES			1,621,735.00	500,000.00	-69.2%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	267,000.00	225,000.00	-15.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			267,000.00	225,000.00	-15.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	70,170.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			70,170.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			337,170.00	225,000.00	-33.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,621,735.00	500,000.00	-69.2%
5) TOTAL, REVENUES			1,621,735.00	500,000.00	-69.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		267,000.00	225,000.00	-15.7%
8) Plant Services	8000-8999		70,170.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			337,170.00	225,000.00	-33.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			1,284,565.00	275,000.00	-78.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			1,284,565.00	275,000.00	-78.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,753,077.68	11,037,642.68	13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,753,077.68	11,037,642.68	13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,753,077.68	11,037,642.68	13.2%
2) Ending Balance, June 30 (E + F1e)			11,037,642.68	11,312,642.68	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,572,597.78	6,847,597.78	4.2%
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	4,465,044.90	4,465,044.90	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	6,572,597.78	6,847,597.78
Total, Restricted Balance		6,572,597.78	6,847,597.78

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,093,464.00	4,325,000.00	5.7%
5) TOTAL, REVENUES			4,093,464.00	4,325,000.00	5.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	358,493.00	268,246.00	-25.2%
5) Services and Other Operating Expenditures		5000-5999	653,563.00	167,600.00	-74.4%
6) Capital Outlay		6000-6999	12,905,828.74	25,680,154.00	99.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,656,834.26	3,513,545.00	32.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,574,719.00	29,629,545.00	78.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,481,255.00)	(25,304,545.00)	102.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,481,255.00)	(25,304,545.00)	102.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,278,360.22	38,946,431.28	278.9%
b) Audit Adjustments		9793	41,149,326.06	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			51,427,686.28	38,946,431.28	-24.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,427,686.28	38,946,431.28	-24.3%
2) Ending Balance, June 30 (E + F1e)			38,946,431.28	13,641,886.28	-65.0%
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	38,946,431.28	13,641,886.28	-65.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	4,032,689.00	4,125,000.00	2.3%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	60,775.00	200,000.00	229.1%
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			4,093,464.00	4,325,000.00	5.7%
TOTAL, REVENUES			4,093,464.00	4,325,000.00	5.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	67,905.00	41,513.00	-38.9%
Noncapitalized Equipment		4400	290,588.00	226,733.00	-22.0%
TOTAL, BOOKS AND SUPPLIES			358,493.00	268,246.00	-25.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	653,563.00	167,600.00	-74.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			653,563.00	167,600.00	-74.4%
CAPITAL OUTLAY					
Land		6100	7,480.00	0.00	-100.0%
Land Improvements		6170	3,738,956.00	3,341,255.00	-10.6%
Buildings and Improvements of Buildings		6200	8,269,292.74	22,167,612.00	168.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	737,071.00	171,287.00	-76.8%
Equipment Replacement		6500	153,029.00	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			12,905,828.74	25,680,154.00	99.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	686,834.26	1,533,695.00	123.3%
Other Debt Service - Principal		7439	1,970,000.00	1,979,850.00	0.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,656,834.26	3,513,545.00	32.2%
TOTAL, EXPENDITURES			16,574,719.00	29,629,545.00	78.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,093,464.00	4,325,000.00	5.7%
5) TOTAL, REVENUES			4,093,464.00	4,325,000.00	5.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		13,917,884.74	26,116,000.00	87.6%
9) Other Outgo	9000-9999	Except 7600-7699	2,656,834.26	3,513,545.00	32.2%
10) TOTAL, EXPENDITURES			16,574,719.00	29,629,545.00	78.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(12,481,255.00)	(25,304,545.00)	102.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(12,481,255.00)	(25,304,545.00)	102.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,278,360.22	38,946,431.28	278.9%
b) Audit Adjustments		9793	41,149,326.06	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			51,427,686.28	38,946,431.28	-24.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,427,686.28	38,946,431.28	-24.3%
2) Ending Balance, June 30 (E + F1e)			38,946,431.28	13,641,886.28	-65.0%
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	38,946,431.28	13,641,886.28	-65.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	38,946,431.28	13,641,886.28
Total, Restricted Balance		38,946,431.28	13,641,886.28

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,376,308.00	2,925,000.00	23.1%
5) TOTAL, REVENUES			2,376,308.00	2,925,000.00	23.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,524,458.00	1,826,332.00	19.8%
3) Employee Benefits		3000-3999	815,616.00	976,412.00	19.7%
4) Books and Supplies		4000-4999	140,484.00	208,000.00	48.1%
5) Services and Other Operating Expenses		5000-5999	442,808.00	1,464.00	-99.7%
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			2,923,366.00	3,012,208.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(547,058.00)	(87,208.00)	-84.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(547,058.00)	(87,208.00)	-84.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	747,057.91	199,999.91	-73.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			747,057.91	199,999.91	-73.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			747,057.91	199,999.91	-73.2%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	199,999.91	112,791.91	-43.6%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
3) Accounts Receivable					
4) Due from Grantor Government					
5) Due from Other Funds					
6) Stores					
7) Prepaid Expenditures					
8) Other Current Assets					
9) Lease Receivable					
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,709.00	25,000.00	-18.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,345,599.00	2,900,000.00	23.6%
TOTAL, OTHER LOCAL REVENUE			2,376,308.00	2,925,000.00	23.1%
TOTAL, REVENUES			2,376,308.00	2,925,000.00	23.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,336,502.00	1,733,304.00	29.7%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	187,888.00	93,028.00	-50.5%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	68.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,524,458.00	1,826,332.00	19.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	426,193.00	432,576.00	1.5%
OASDI/Medicare/Alternative		3301-3302	130,723.00	139,430.00	6.7%
Health and Welfare Benefits		3401-3402	202,343.00	335,844.00	66.0%
Unemployment Insurance		3501-3502	6,972.00	927.00	-86.7%
Workers' Compensation		3601-3602	48,547.00	67,635.00	39.3%
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	838.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			815,616.00	976,412.00	19.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,000.00	0.00	-100.0%
Materials and Supplies		4300	115,484.00	208,000.00	80.1%
Noncapitalized Equipment		4400	22,000.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			140,484.00	208,000.00	48.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,800.00	624.00	-92.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	198,525.00	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	236,483.00	0.00	-100.0%
Communications		5900	0.00	840.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			442,808.00	1,464.00	-99.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,923,366.00	3,012,208.00	3.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,376,308.00	2,925,000.00	23.1%
5) TOTAL, REVENUES			2,376,308.00	2,925,000.00	23.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,923,366.00	3,012,208.00	3.0%
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			2,923,366.00	3,012,208.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(547,058.00)	(87,208.00)	-84.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(547,058.00)	(87,208.00)	-84.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	747,057.91	199,999.91	-73.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			747,057.91	199,999.91	-73.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			747,057.91	199,999.91	-73.2%
2) Ending Net Position, June 30 (E + F1e)			199,999.91	112,791.91	-43.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	199,999.91	112,791.91	-43.6%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,185,340.00	7,230,212.00	0.6%
5) TOTAL, REVENUES			7,185,340.00	7,230,212.00	0.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	7,000,000.00	7,085,607.00	1.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,000,000.00	7,085,607.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			185,340.00	144,605.00	-22.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	129,755.00	138,720.00	6.9%
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			(129,755.00)	(138,720.00)	6.9%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			55,585.00	5,885.00	-89.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,396,247.41	1,881,094.41	-21.5%
b) Audit Adjustments		9793	(570,738.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,825,509.41	1,881,094.41	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,825,509.41	1,881,094.41	3.0%
2) Ending Net Position, June 30 (E + F1e)			1,881,094.41	1,886,979.41	0.3%
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	1,881,094.41	1,886,979.41	0.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	118,440.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	7,066,900.00	7,230,212.00	2.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,185,340.00	7,230,212.00	0.6%
TOTAL, REVENUES			7,185,340.00	7,230,212.00	0.6%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	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	7,000,000.00	7,085,607.00	1.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,000,000.00	7,085,607.00	1.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			7,000,000.00	7,085,607.00	1.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	129,755.00	138,720.00	6.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			129,755.00	138,720.00	6.9%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(129,755.00)	(138,720.00)	6.9%
(a - b + c - d + e)					

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,185,340.00	7,230,212.00	0.6%
5) TOTAL, REVENUES			7,185,340.00	7,230,212.00	0.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		7,000,000.00	7,085,607.00	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			7,000,000.00	7,085,607.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			185,340.00	144,605.00	-22.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	129,755.00	138,720.00	6.9%
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			(129,755.00)	(138,720.00)	6.9%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			55,585.00	5,885.00	-89.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,396,247.41	1,881,094.41	-21.5%
b) Audit Adjustments		9793	(570,738.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,825,509.41	1,881,094.41	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,825,509.41	1,881,094.41	3.0%
2) Ending Net Position, June 30 (E + F1e)			1,881,094.41	1,886,979.41	0.3%
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	1,881,094.41	1,886,979.41	0.3%

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
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	17,211.80	17,211.80	19,056.62	17,166.94	17,166.94	18,357.69
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	17,211.80	17,211.80	19,056.62	17,166.94	17,166.94	18,357.69
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	42.01	42.01	42.01	39.68	39.68	39.68
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	42.01	42.01	42.01	39.68	39.68	39.68
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	17,253.81	17,253.81	19,098.63	17,206.62	17,206.62	18,397.37
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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:

_____ KEENAN PIPS PROGRAM

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

Signed _____

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Ana Machado
Title: Exec Director, Fiscal Services
Telephone: 760-726-2170 x. 92602
E-mail: anamachado@vistausd.org

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	136,122,123.00	301	386,098.00	303	135,736,025.00	305	0.00		307	135,736,025.00	309
2000 - Classified Salaries	47,926,190.00	311	779,457.00	313	47,146,733.00	315	3,276,089.00		317	43,870,644.00	319
3000 - Employee Benefits	90,280,141.80	321	2,620,163.00	323	87,659,978.80	325	1,751,373.00		327	85,908,605.80	329
4000 - Books, Supplies Equip Replace. (6500)	24,271,805.21	331	737,828.00	333	23,533,977.21	335	1,597,633.00		337	21,936,344.21	339
5000 - Services . . & 7300 - Indirect Costs	40,320,272.00	341	973,482.00	343	39,346,790.00	345	5,919,367.00		347	33,427,423.00	349
TOTAL					333,423,504.01	365	TOTAL		320,879,042.01	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	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	182,942,831.80	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	1,799,280.00	
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.	181,143,551.80	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.	56.45%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	56.45%	
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).	320,879,042.01	
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
2023-24 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation**

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	146,351,726.00	301	159,130.00	303	146,192,596.00	305	0.00		307	146,192,596.00	309
2000 - Classified Salaries	58,284,669.00	311	2,169,444.00	313	56,115,225.00	315	3,798,843.00		317	52,316,382.00	319
3000 - Employee Benefits	94,364,596.00	321	1,261,976.00	323	93,102,620.00	325	5,159,886.00		327	87,942,734.00	329
4000 - Books, Supplies Equip Replace. (6500)	18,602,311.00	331	0.00	333	18,602,311.00	335	1,549,512.00		337	17,052,799.00	339
5000 - Services . . & 7300 - Indirect Costs	30,680,739.00	341	1,884.00	343	30,678,855.00	345	4,753,078.00		347	25,925,777.00	349
TOTAL					344,691,607.00	365	TOTAL		329,430,288.00	369	

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	113,721,976.00 375
2. Salaries of Instructional Aides Per EC 41011.	2100	18,847,044.00 380
3. STRS.	3101 & 3102	33,077,814.00 382
4. PERS.	3201 & 3202	5,205,502.00 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,372,015.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	14,365,448.00 385
7. Unemployment Insurance.	3501 & 3502	75,872.00 390
8. Workers' Compensation Insurance.	3601 & 3602	5,022,841.00 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	1,527,634.00 393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	195,216,146.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	3,390,847.00	
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.	191,825,299.00	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.	58.23%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	58.23%	
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).	329,430,288.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

VISTA UNIFIED

2022-23 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
5/23/2023	MAY	68452	05100	A. Wilmot

District's authorizing signature _____

CHART	BEGINNING BALANCE:	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL	2022-23
		\$ 63,967,357	\$ 51,090,779	\$ 30,308,689	\$ 34,442,368	\$ 31,166,838	\$ 38,636,461	\$ 78,735,294	\$ 91,236,305	\$ 84,628,126	\$ 86,297,609	\$ 122,457,687	\$ 117,218,577	July - June 30th	Estimated Actuals

LCFF SOURCES																		
1.1	S	8011		LCFF	\$ 5,813,633	\$ 5,813,633	\$ 10,464,540	\$ 10,464,540	\$ 10,464,540	\$ 10,464,540	\$ 10,464,540	\$ 10,686,797	\$ 10,684,984	\$ 10,684,984	\$ 19,403,750	\$ 126,095,465	\$ 113,813,465	
1.2	S	8021-8046		Property Taxes	\$ 560,653	\$ 1,291,469	\$ 703,114	\$ 1,408,984	\$ 3,901,497	\$ 28,338,930	\$ 13,442,173	\$ 3,411,844	\$ 2,284,070	\$ 26,416,376	\$ 5,455,682	\$ 3,766,276	\$ 90,981,070	\$ 90,981,070
1.3	S	8012		EPA	\$ -	\$ -	\$ 13,424,646	\$ -	\$ -	\$ 13,424,646	\$ -	\$ -	\$ 5,635,385	\$ -	\$ -	\$ -	\$ 32,484,677	\$ 44,766,677
1.4	S	8047		RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,924,857	\$ -	\$ -	\$ 780,696	\$ 3,705,553	\$ 7,411,105	\$ 7,411,105	
1.5	S	8096		Charter In Lieu Taxes	\$ -	\$ (2,316,655)	\$ (1,028,802)	\$ (1,026,950)	\$ (1,028,802)	\$ (1,028,802)	\$ (1,026,950)	\$ (1,800,403)	\$ (900,201)	\$ (959,254)	\$ (959,255)	\$ (790,904)	\$ (12,866,976)	\$ (13,210,969)
1.6	S	8097		Special Education - Prop Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,442,819	\$ -	\$ 123,868	\$ 1,566,687	\$ 1,566,687
1.7	A	Multiple		Other Revenue Sources	\$ -	\$ 534,271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,813	\$ -	\$ (536,084)	\$ -	\$ -
8000-8099 TOTAL LCFF SOURCES					\$ 6,374,286	\$ 5,322,717	\$ 23,563,499	\$ 10,846,575	\$ 13,337,236	\$ 51,199,315	\$ 25,804,620	\$ 12,298,239	\$ 17,704,238	\$ 37,586,738	\$ 15,962,108	\$ 25,672,459	\$ 245,672,028	\$ 245,328,035

FEDERAL REVENUE																		
2.1	A	8110		Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	S	8181&8182		Special Education	\$ (242,898)	\$ (169,395)	\$ (2,769,322)	\$ 1,104	\$ 49,110	\$ -	\$ 2,030,098	\$ -	\$ -	\$ 1,124,380	\$ -	\$ -	\$ 23,077	\$ 6,282,195
2.3	S/A	8285	9010 roll-up	Federal Pass Through	\$ -	\$ -	\$ (427,232)	\$ -	\$ -	\$ -	\$ 427,232	\$ -	\$ 82,197	\$ 5,383	\$ 390,913	\$ 383,449	\$ 861,942	\$ 1,533,796
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	\$ 1,389,603	\$ -	\$ -	\$ -	\$ -	\$ 1,163,071	\$ 679,103	\$ -	\$ -	\$ -	\$ -	\$ 1,028,399	\$ 4,260,176	\$ 4,113,597
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	\$ -	\$ -	\$ 441,195	\$ -	\$ 169,704	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240,920	\$ 851,819	\$ 963,681
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	\$ 31,509	\$ (31,273)	\$ 47,154	\$ -	\$ 124,175	\$ 169,294	\$ -	\$ -	\$ -	\$ 56,347	\$ -	\$ 138,819	\$ 536,025	\$ 555,274
2.7	A	Multiple		Other Federal	\$ 55,380	\$ 76,312	\$ (89,506)	\$ 220,962	\$ 204,942	\$ 379,861	\$ 449,426	\$ (46,409)	\$ 68,149	\$ 937	\$ 390,077	\$ 355,861	\$ 2,065,992	\$ 1,592,063
2.8	M	8220&8290	Multiple	Other Federal (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.9	M	8290	3212	One-Time Funding ESSER II (Obligate by 9/30/2023)	\$ (2,262,532)	\$ (58,954)	\$ 142	\$ 3,355,007	\$ -	\$ -	\$ -	\$ 1,620,394	\$ -	\$ 3,106,372	\$ -	\$ -	\$ 5,760,429	\$ 13,038,687
2.11	M	8290	3213&3214	One-Time Funding ESSER III (Obligate by 9/30/2024)	\$ 2,521,432	\$ -	\$ -	\$ 1,415,366	\$ -	\$ -	\$ -	\$ 3,234,975	\$ 2,504,848	\$ -	\$ -	\$ -	\$ 9,676,621	\$ 12,906,462
2.12	M	8290	3216-3219	One-Time Funding ELO Grant (Obligate by *)	\$ (1,346,148)	\$ -	\$ -	\$ 1,939,345	\$ 724,687	\$ 1,567,981	\$ (1,228,491)	\$ 141,657	\$ 16,371	\$ -	\$ -	\$ -	\$ 1,815,402	\$ 29,982
8100-8299 TOTAL FEDERAL REVENUE					\$ 146,346	\$ (183,309)	\$ (2,797,569)	\$ 6,931,784	\$ 1,272,617	\$ 3,280,207	\$ 2,357,368	\$ 4,950,617	\$ 2,671,565	\$ 4,293,419	\$ 780,990	\$ 2,147,448	\$ 25,851,484	\$ 41,015,737

OTHER STATE REVENUE																		
3.1	S	8311-8319	6500&6510	PA Sp. Ed. (SDUSD, Poway & Infant)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.2	M	8311-8319		PA Recompensations CY & PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	S	8550		Mandate Block	\$ -	\$ -	\$ -	\$ -	\$ 794,345	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 794,345	\$ 794,345
3.4	S	8560		Lottery	\$ (1,153,495)	\$ -	\$ -	\$ -	\$ -	\$ 1,273,621	\$ 1,160,700	\$ -	\$ 1,608,225	\$ -	\$ -	\$ 1,139,936	\$ 4,028,988	\$ 4,559,743
3.5	S	8590	2600	PA Expanded Learning Opportunities Program (TK/K-6)	\$ 622,243	\$ 622,243	\$ 1,120,037	\$ 1,120,037	\$ 1,120,037	\$ 1,120,037	\$ 1,120,037	\$ 1,121,839	\$ 1,121,839	\$ 1,121,839	\$ 1,120,037	\$ 1,114,636	\$ 12,444,861	\$ 12,444,861
3.6	S	8590	6547	PA SpEd Early Intervention Preschool Grant	\$ 71,111	\$ 71,111	\$ 128,001	\$ 128,001	\$ 128,001	\$ 128,001	\$ 128,001	\$ 125,470	\$ 125,470	\$ 125,470	\$ -	\$ (76,414)	\$ 1,082,223	\$ 1,082,223
3.7	O	8590	7690	STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,760,738	\$ 13,760,738	\$ 13,760,738
3.8	A	Multiple		Other State	\$ 165,849	\$ (1,981,285)	\$ 487,184	\$ 324,555	\$ -	\$ 1,170,000	\$ 2,349,206	\$ 1,202,201	\$ 817,698	\$ (402,234)	\$ 1,231,575	\$ 5,556,238	\$ 10,920,987	\$ 10,920,987
3.9	M	8520&8590	Multiple	Other State (One-Time Funding)	\$ -	\$ (1,031,872)	\$ -	\$ -	\$ 13,877,476	\$ 5,807,221	\$ 1,031,872	\$ -	\$ -	\$ 13,877,476	\$ -	\$ -	\$ 33,562,173	\$ 20,104,770
3.11	M	8590	7422	One-Time Funding IPI Grant	\$ -	\$ 1,190,229	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,190,229	\$ 1,190,229
3.12	M	8590	7425&7426	One-Time Funding ELO Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8300-8599 TOTAL OTHER STATE REVENUE					\$ (294,292)	\$ (1,129,574)	\$ 1,735,222	\$ 1,572,593	\$ 15,919,859	\$ 9,498,880	\$ 5,789,816	\$ 2,449,510	\$ 3,673,232	\$ 14,722,551	\$ 2,351,612	\$ 21,495,133	\$ 77,784,544	\$ 64,857,896

OTHER LOCAL REVENUE																		
4.1	S	8792	SPED	PA Special Education - Pass Through	\$ 869,279	\$ 679,533	\$ 1,393,935	\$ 1,393,935	\$ 1,393,935	\$ 1,393,935	\$ 1,393,935	\$ 1,382,209	\$ 1,301,848	\$ 531,929	\$ 1,049,181	\$ 776,017	\$ 13,559,671	\$ 13,559,671
4.2	A	Multiple		Other Local	\$ (4,794,113)	\$ 244,725	\$ 138,801	\$ 587,428	\$ (1,089)	\$ 2,178,564	\$ 776,029	\$ 3,835	\$ 263,494	\$ 2,980,376	\$ 1,016,722	\$ 1,295,159	\$ 4,689,931	\$ 10,009,985
8600-8799 TOTAL OTHER LOCAL REVENUE					\$ (3,924,834)	\$ 924,258	\$ 1,532,736	\$ 1,981,363	\$ 1,392,846	\$ 3,572,499	\$ 2,169,964	\$ 1,386,044	\$ 1,565,342	\$ 3,512,305	\$ 2,065,903	\$ 2,071,176	\$ 18,249,602	\$ 23,569,656

OTHER FINANCING SOURCES																		
5.1	A	8900-8998		Transfers In & Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129,755	\$ -	\$ -	\$ -	\$ 129,755	\$ 129,755
8900-8998 TOTAL OTHER FINANCING SOURCES					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129,755	\$ -	\$ -	\$ -	\$ 129,755	\$ 129,755
8000-8998 TOTAL REVENUE					\$ 2,301,505	\$ 4,934,093	\$ 24,033,889	\$ 21,332,315	\$ 31,922,558	\$ 67,550,901	\$ 36,121,769	\$ 21,084,409	\$ 25,744,133	\$ 60,115,013	\$ 21,160,612	\$ 51,386,216	\$ 367,687,413	\$ 374,901,079

SALARIES & BENEFITS																		
6.1	A	1000-1999		Certificated	\$ 9,481,542	\$ 10,305,181	\$ 10,305,936	\$ 10,509,055	\$ 10,538,939	\$ 10,528,036	\$ 10,559,320	\$ 10,424,459	\$ 10,532,611	\$ 10,547,407	\$ 10,720,323	\$ 12,426,412	\$ 126,879,221	\$ 136,122,123
6.2	A	2000-2999		Classified	\$ 1,413,775	\$ 3,668,334	\$ 3,651,046	\$ 3,663,282	\$ 3,753,548	\$ 3,581,039	\$ 3,782,336	\$ 3,878,727	\$ 5,110,227	\$ 3,842,011	\$ 3,916,439	\$ 5,063,561	\$ 45,324,325	\$ 47,926,190
6.3	A	3000-3999		Benefits	\$ 5,771,896	\$ 5,022,884	\$ 5,425,936	\$ 5,634,862	\$ 5,338,940	\$ 5,393,277	\$ 5,762,971	\$ 5,869,752	\$ 6,298,968	\$ 5,685,915	\$ 5,974,670	\$ 6,040,410	\$ 68,220,479	\$ 76,519,404
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,760,738	\$ 13,760,738	\$ 13,760,738
6.5	M	1000-3999		Salaries & Benefits (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
5/23/2023	MAY	68452	05100	A. Wilmot

District's authorizing signature

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2022-23 Estimated Actuals		
CHART		BEGINNING BALANCE: \$ 63,967,357															
1000-3999 TOTAL SALARIES & BENEFITS		\$ 16,667,213	\$ 18,996,399	\$ 19,382,919	\$ 19,807,198	\$ 19,631,427	\$ 19,502,351	\$ 20,104,627	\$ 20,172,938	\$ 21,941,806	\$ 20,075,334	\$ 20,611,431	\$ 37,291,122	\$ 254,184,764	\$ 274,328,455		
OTHER EXPENDITURES																	
7.1	A	4000-4999	Supplies	\$ 120,692	\$ 377,005	\$ 4,332,981	\$ 841,355	\$ 757,219	\$ 565,208	\$ 840,842	\$ 842,734	\$ 759,905	\$ 715,940	\$ 1,269,310	\$ 5,621,594	\$ 17,044,784	\$ 24,208,109
7.2	A	5500-5599	Utilities	\$ -	\$ 45	\$ 553,383	\$ 252,641	\$ 963,798	\$ 1,136,777	\$ 121,770	\$ 771,579	\$ 201,823	\$ 43,789	\$ 552,940	\$ 326,637	\$ 4,925,183	\$ 6,710,192
7.3	A	5000-5999	Other Services (Excl. Utilities)	\$ 890,594	\$ 4,036,402	\$ 2,306,445	\$ 1,095,777	\$ 2,472,878	\$ 2,184,584	\$ 1,520,273	\$ 2,912,288	\$ 2,804,069	\$ 1,326,373	\$ 3,551,479	\$ 8,646,404	\$ 33,747,566	\$ 34,066,169
7.4	A	6000-6999	Capital	\$ 552	\$ 462,952	\$ 197,031	\$ 351,707	\$ 1,449,307	\$ 165,664	\$ 228,572	\$ 535,305	\$ 156,326	\$ (107,248)	\$ 177,622	\$ 131,636	\$ 3,749,426	\$ 6,287,393
7.5	O	7200-7299	Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.6	A	7000-7998	Transfers Out, Other Uses & Outgo	\$ 7,047	\$ 190,042	\$ 12,684	\$ 26,275	\$ 305,539	\$ 12,684	\$ (100,052)	\$ 347,138	\$ 19,459	\$ 21,272	\$ 236,938	\$ 494,806	\$ 1,573,833	\$ 1,329,729
7.7	M	4000-7999	Other Expenditures (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4000-7998 TOTAL OTHER EXPENDITURES		\$ 1,018,886	\$ 5,066,445	\$ 7,402,524	\$ 2,567,755	\$ 5,948,741	\$ 4,064,917	\$ 2,611,403	\$ 5,409,043	\$ 3,941,583	\$ 2,000,127	\$ 5,788,290	\$ 15,221,078	\$ 61,040,793	\$ 72,601,592		
1000-7998 TOTAL EXPENDITURES		\$ 17,686,099	\$ 24,062,844	\$ 26,785,443	\$ 22,374,953	\$ 25,580,168	\$ 23,567,268	\$ 22,716,030	\$ 25,581,982	\$ 25,883,389	\$ 22,075,460	\$ 26,399,722	\$ 52,512,200	\$ 315,225,557	\$ 346,930,047		

VISTA UNIFIED

2022-23 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
5/23/2023	MAY	68452	05100	A. Wilmot

District's authorizing signature _____

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2022-23 Estimated Actuals
BEGINNING BALANCE:	\$ 63,967,357	\$ 51,090,779	\$ 30,308,689	\$ 34,442,368	\$ 31,166,838	\$ 38,636,461	\$ 78,735,294	\$ 91,236,305	\$ 84,628,126	\$ 86,297,609	\$ 122,457,687	\$ 117,218,577		

CHART 11

ASSETS													Beginning Bal													Ending Balance
8.1	NP	9111-9199	Other Cash Equivalents	\$ (250,000)	\$ -	\$ (1,448,754)	\$ 1,212,866	\$ (685,254)	\$ 921,141	\$ -	\$ (356,533)	\$ -	\$ 356,533	\$ -	\$ -	\$ -	\$ (250,000)									
8.2	NP	9200-9299	Receivables	\$ (79,522,784)	\$ 63,031,750	\$ 4,777,576	\$ 11,270,749	\$ -	\$ -	\$ 19,800	\$ (2,551,183)	\$ -	\$ -	\$ (2,800,834)	\$ -	\$ -	\$ (5,774,927)									
8.3	NP	9300-9319	Temporary Loans / Due From	\$ (508,098)	\$ -	\$ 47,763	\$ 451,840	\$ -	\$ (21,685)	\$ -	\$ (136,604)	\$ (6,186)	\$ -	\$ -	\$ -	\$ -	\$ (172,970)									
8.4	NP	9320-9499	Other Assets	\$ (92,149)	\$ 17,429	\$ 15,338	\$ (10,084)	\$ 2,262	\$ (10,464)	\$ (12,849)	\$ 19,931	\$ (6,937)	\$ (11,166)	\$ 33,321	\$ -	\$ -	\$ (55,369)									
8.5	M	92XX	Deferrals (Excl. Adj. & PY Recomp.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
9111-9499 TOTAL ASSETS (excluding cash 9110)				\$ (80,373,032)	\$ 63,049,179	\$ 3,391,924	\$ 12,925,371	\$ (682,992)	\$ 888,992	\$ 6,951	\$ (3,024,389)	\$ (13,123)	\$ 345,367	\$ (2,767,513)	\$ -	\$ -	\$ (6,253,265)									

CURRENT LIABILITIES													Beginning Bal													Ending Balance
9.1	NP	9500-9599	Payables	\$ 13,565,231	\$ (8,321,928)	\$ (4,066,577)	\$ 685,489	\$ (1,289,359)	\$ 545,347	\$ (477,210)	\$ (281,789)	\$ 121,007	\$ 534,644	\$ (763,344)	\$ -	\$ -	\$ 251,510									
9.2	NP	9650-9659	Unearned Revenue	\$ 64,623,379	\$ (55,809,735)	\$ (1,760,479)	\$ (7,030,141)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,084	\$ 2,513,801	\$ -	\$ -	\$ 2,537,910									
9.3	M	95XX	Deferrals (Excl. Adj. & PY Recomp.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
9500-9659 TOTAL CURRENT LIABILITIES				\$ 78,188,610	\$ (64,131,663)	\$ (5,827,056)	\$ (6,344,652)	\$ (1,289,359)	\$ 545,347	\$ (477,210)	\$ (281,789)	\$ 121,007	\$ 535,727	\$ 1,750,458	\$ -	\$ -	\$ 2,789,419									

OTHER ACTIVITY													Beginning Bal													Ending Balance
10.1	NP	9793	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -									
10.2	NP	9795	Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,084)	\$ -	\$ -	\$ -	\$ (1,084)									
10.3	NP	7999	Expense Suspense	\$ (30,809)	\$ 56,220	\$ 10,310	\$ 404,856	\$ (389,474)	\$ (37,548)	\$ (6,545)	\$ 7,500	\$ -	\$ 5,866	\$ -	\$ -	\$ 20,375										
10.4	NP	8999	Revenue Suspense	\$ 729,150	\$ 156,036	\$ 2,919,039	\$ (1,073,366)	\$ 321	\$ (2,487,607)	\$ (243,574)	\$ -	\$ -	\$ 106,918	\$ -	\$ -	\$ 106,918										
10.5	NP	9910	Payroll Suspense	\$ 2,894,877	\$ 569,538	\$ 30,312	\$ 407,910	\$ 82,047	\$ (939,528)	\$ 376,046	\$ 99,676	\$ 928,728	\$ (975,204)	\$ -	\$ -	\$ 3,474,402										
10.6	ME	Multiple	Treasury Reconciling Items	\$ -	\$ (59)	\$ 59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
9111-9499 TOTAL OTHER ACTIVITY				\$ 3,593,218	\$ 781,794	\$ 2,959,602	\$ (260,540)	\$ (307,106)	\$ (3,464,683)	\$ 125,927	\$ 107,176	\$ 927,644	\$ (862,419)	\$ -	\$ -	\$ 3,600,612										

ENDING BALANCE SUBTOTAL Prior to Borrowing	\$ 48,435,691	\$ 27,650,881	\$ 34,439,649	\$ 28,509,030	\$ 35,978,653	\$ 76,027,344	\$ 86,302,973	\$ 84,295,985	\$ 83,639,801	\$ 119,799,879	\$ 114,560,770	\$ 113,434,786	\$ 113,908,172
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BORROWING ACTIVITY													Beginning Bal													Ending Balance
11.1	M	9640	TRAN / TTF Principal Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
11.2	M	8660	TRAN / TTF Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
11.3	M	5800	TRAN / TTF Issuance Cost & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
11.4	M	9135&9640	TRAN / TTF Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
11.5	M	9600-9619	Temporary Loans / Due To	\$ 2,657,808	\$ (2,720)	\$ (2,655,088)	\$ -	\$ -	\$ 50,142	\$ 2,275,524	\$ (2,325,666)	\$ -	\$ -	\$ -	\$ -											
11.6	M	9629-9649	Other Liabilities (Excluding TRANs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -											
TOTAL BORROWING ACTIVITY				\$ 2,657,808	\$ (2,720)	\$ (2,655,088)	\$ -	\$ -	\$ 50,142	\$ 2,275,524	\$ (2,325,666)	\$ -	\$ -	\$ -	\$ -											

TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions	\$ 473,386													\$ 473,386
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ENDING CASH BALANCE	9110	\$ 51,090,779	\$ 30,308,689	\$ 34,442,368	\$ 31,166,838	\$ 38,636,461	\$ 78,735,294	\$ 91,236,305	\$ 84,628,126	\$ 86,297,609	\$ 122,457,687	\$ 117,218,577	\$ 116,092,593	\$ 116,092,593
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Business Services | Financial Accounting & Reporting
 * One-Time Funding ELO Grant Resources 3216 and 3217 should be obligated by 9/30/2023. Resources 3218 and 3219 should be obligated by 9/30/2024.

UPDATE DATE	ACTUALS END BAL TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
5/23/2023	MAY 2022-23	68452	05100	A. Wilmot

District's authorizing signature _____


				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2023-24 ADOPTED BUDGET
LCFF SOURCES																	
BEGINNING BALANCE:				\$ 116,092,593	\$ 87,758,716	\$ 56,919,057	\$ 46,622,994	\$ 32,940,648	\$ 24,954,282	\$ 53,666,170	\$ 57,542,321	\$ 46,878,178	\$ 49,952,005	\$ 62,328,457	\$ 59,842,577		
1.1	S	8011	LCFF	\$ 6,022,729	\$ 6,022,729	\$ 10,840,913	\$ 10,840,913	\$ 10,840,913	\$ 10,840,913	\$ 10,840,913	\$ 10,840,913	\$ 10,840,913	\$ 10,840,913	\$ 10,840,913	\$ 10,840,913	\$ 120,454,589	\$ 120,454,589
1.2	S	8021-8046	Property Taxes	\$ 329,878	\$ 1,875,592	\$ 292,178	\$ 1,300,662	\$ 3,685,208	\$ 30,235,669	\$ 14,382,678	\$ 2,356,271	\$ 2,356,271	\$ 24,241,316	\$ 10,838,846	\$ 2,356,271	\$ 94,250,838	\$ 94,250,838
1.3	S	8012	EPA	\$ -	\$ -	\$ 11,603,610	\$ -	\$ -	\$ 11,603,610	\$ -	\$ -	\$ 11,603,610	\$ -	\$ -	\$ 11,603,610	\$ 46,414,440	\$ 46,414,440
1.4	S	8047	RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,622,943	\$ -	\$ -	\$ -	\$ -	\$ 2,622,943	\$ 5,245,885	\$ 5,245,885
1.5	S	8096	Charter In Lieu Taxes	\$ -	\$ (851,645)	\$ (1,703,291)	\$ (1,135,527)	\$ (1,135,527)	\$ (1,135,527)	\$ (1,135,527)	\$ (1,135,527)	\$ (993,586)	\$ (993,586)	\$ (993,586)	\$ (1,994,402)	\$ (13,207,732)	\$ (14,194,089)
1.6	S	8097	Special Education - Prop Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ 387,728	\$ -	\$ -	\$ -	\$ 387,728	\$ -	\$ -	\$ 775,455	\$ 1,550,910	\$ 1,550,910
1.7	A	Multiple	Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8000-8099 TOTAL LCFF SOURCES				\$ 6,352,607	\$ 7,046,676	\$ 21,033,410	\$ 11,006,047	\$ 13,778,321	\$ 51,544,665	\$ 26,711,006	\$ 12,061,657	\$ 24,194,935	\$ 34,088,642	\$ 20,686,173	\$ 26,204,790	\$ 254,708,930	\$ 253,722,573
FEDERAL REVENUE																	
2.1	A	8110	Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.2	S	8181&8182	Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,224,601
2.3	S/A	8285	9010 roll-up	\$ -	\$ -	\$ -	\$ -	\$ 205,553	\$ -	\$ -	\$ -	\$ 205,553	\$ -	\$ -	\$ 205,553	\$ 616,659	\$ 822,212
2.4	S	8290	3010&3025	\$ -	\$ -	\$ 1,163,071	\$ -	\$ -	\$ 1,163,071	\$ -	\$ -	\$ 1,163,071	\$ -	\$ -	\$ 1,163,071	\$ 4,652,283	\$ 4,652,283
2.5	S	8290	4035	\$ -	\$ -	\$ 154,452	\$ -	\$ -	\$ 154,452	\$ -	\$ -	\$ 154,452	\$ -	\$ -	\$ 154,452	\$ 617,806	\$ 617,806
2.6	S	8290	4201&4203	\$ -	\$ -	\$ 109,963	\$ -	\$ -	\$ 109,963	\$ -	\$ -	\$ 109,963	\$ -	\$ -	\$ 109,963	\$ 439,852	\$ 439,852
2.7	A	Multiple	Other Federal	\$ 5,965	\$ 49,256	\$ 80,375	\$ 125,910	\$ 156,575	\$ 131,213	\$ 109,739	\$ 71,860	\$ 63,952	\$ 100,200	\$ 193,957	\$ 342,452	\$ 1,431,453	\$ 1,532,071
2.8	M	8220&8290	Multiple	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.9	M	8290	3212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.11	M	8290	3213&3214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,211,048
2.12	M	8290	3216-3219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,313,964
8100-8299 TOTAL FEDERAL REVENUE				\$ 5,965	\$ 49,256	\$ 1,507,860	\$ 125,910	\$ 362,128	\$ 1,558,698	\$ 109,739	\$ 71,860	\$ 1,696,990	\$ 100,200	\$ 193,957	\$ 1,975,490	\$ 7,758,053	\$ 29,813,837
OTHER STATE REVENUE																	
3.1	S	8311-8319	6500&6510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.2	M	8311-8319		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	S	8550		\$ -	\$ -	\$ -	\$ -	\$ 844,085	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 844,085	\$ 844,085
3.4	S	8560		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,062,364	\$ -	\$ -	\$ 1,062,364	\$ -	\$ 1,062,364	\$ 3,187,092	\$ 4,249,456
3.5	S	8590	2600	\$ 643,473	\$ 643,473	\$ 1,158,251	\$ 1,158,251	\$ 1,158,251	\$ 1,158,251	\$ 1,158,251	\$ 1,158,251	\$ 1,158,251	\$ 1,158,251	\$ 1,158,251	\$ 1,158,251	\$ 12,869,460	\$ 12,869,460
3.6	S	8590	6547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,452	\$ -	\$ 1,060,579	
3.7	O	8590	7690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,310,738	\$ 14,310,738	
3.8	A	Multiple		\$ -	\$ -	\$ 663,316	\$ 1,136,215	\$ (54,983)	\$ 352,398	\$ 913,441	\$ 483,166	\$ -	\$ 128,143	\$ 432,681	\$ 136,347	\$ 4,190,724	\$ 4,190,724
3.9	M	8520&8590	Multiple	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,850,549
8300-8599 TOTAL OTHER STATE REVENUE				\$ 643,473	\$ 643,473	\$ 1,821,568	\$ 2,294,467	\$ 1,947,354	\$ 1,510,650	\$ 3,134,056	\$ 1,641,417	\$ 1,158,251	\$ 2,348,758	\$ 1,590,932	\$ 16,763,152	\$ 35,402,099	\$ 41,375,591
OTHER LOCAL REVENUE																	
4.1	S	8792	SPED	\$ 710,963	\$ 710,963	\$ 1,279,734	\$ 1,279,734	\$ 1,279,734	\$ 1,279,734	\$ 1,279,734	\$ 1,279,734	\$ 1,279,734	\$ 1,279,734	\$ 1,279,734	\$ 1,279,734	\$ 14,219,265	\$ 14,219,265
4.2	A	Multiple		\$ 53,034	\$ 333,254	\$ 331,695	\$ 430,076	\$ 1,096,193	\$ 604,668	\$ 429,931	\$ 497,175	\$ 698,388	\$ 428,022	\$ 611,720	\$ 950,007	\$ 6,464,164	\$ 7,342,380
8600-8799 TOTAL OTHER LOCAL REVENUE				\$ 763,997	\$ 1,044,217	\$ 1,611,429	\$ 1,709,810	\$ 2,375,927	\$ 1,884,402	\$ 1,709,665	\$ 1,776,909	\$ 1,978,122	\$ 1,707,756	\$ 1,891,454	\$ 2,229,740	\$ 20,683,429	\$ 21,561,645
OTHER FINANCING SOURCES																	
5.1	A	8900-8998		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,508	\$ 48,495	\$ -	\$ 126,003	\$ 138,720
8900-8998 TOTAL OTHER FINANCING SOURCES				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,508	\$ 48,495	\$ -	\$ 126,003	\$ 138,720
8000-8998 TOTAL REVENUE				\$ 7,766,043	\$ 8,783,623	\$ 25,974,267	\$ 15,136,234	\$ 18,463,730	\$ 56,498,415	\$ 31,664,466	\$ 15,551,843	\$ 29,028,298	\$ 38,322,863	\$ 24,411,012	\$ 47,173,172	\$ 318,773,965	\$ 346,612,366
SALARIES & BENEFITS																	
6.1	A	1000-1999		\$ 11,034,133	\$ 11,667,626	\$ 11,921,317	\$ 11,790,831	\$ 11,764,378	\$ 11,637,068	\$ 11,584,724	\$ 11,676,087	\$ 11,452,115	\$ 11,853,247	\$ 11,648,235	\$ 12,285,109	\$ 140,314,868	\$ 146,351,726
6.2	A	2000-2999		\$ 1,901,546	\$ 4,542,640	\$ 4,700,674	\$ 4,773,330	\$ 4,892,644	\$ 4,717,006	\$ 4,746,189	\$ 4,951,394	\$ 4,866,887	\$ 4,274,785	\$ 4,261,221	\$ 4,941,835	\$ 53,570,151	\$ 58,284,669
6.3	A	3000-3999		\$ 5,275,460	\$ 4,596,904	\$ 5,488,800	\$ 6,255,962	\$ 5,697,029	\$ 5,894,863	\$ 6,475,659	\$ 5,659,583	\$ 5,704,705	\$ 5,815,859	\$ 6,098,142	\$ 5,482,466	\$ 68,445,433	\$ 80,053,858
6.4	O	3101-3112	7690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,310,738	\$ 14,310,738	
6.5	M	1000-3999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1000-3999 TOTAL SALARIES & BENEFITS				\$ 18,211,139	\$ 20,807,170	\$ 22,110,791	\$ 22,820,123	\$ 22,354,052	\$ 22,248,937	\$ 22,806,571	\$ 22,287,063	\$ 22,023,707	\$ 21,943,891	\$ 22,007,598	\$ 37,020,149	\$ 276,641,191	\$ 299,000,991
OTHER EXPENDITURES																	
7.1	A	4000-4999		\$ 474,063	\$ 2,110,913	\$ 1,609,161	\$ 1,211,177	\$ 903,331	\$ 1,390,944	\$ 1,810,981	\$ 1,202,028	\$ 1,252,785	\$ 1,287,644	\$ 1,698,758	\$ 2,013,240	\$ 16,965,025	\$ 18,590,498
7.2	A	5500-5599		\$ -	\$ 582,122	\$ 747,603	\$ 761,772	\$ 809,826	\$ 428,785	\$ 708,263	\$ 407,593	\$ 488,627	\$ 316,398	\$ 766,189	\$ 350,005	\$ 6,367,184	\$ 7,190,246

VISTA UNIFIED

2023-24 CASHFLOW

UPDATE DATE	ACTUALS END BAL TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
5/23/2023	MAY 2022-23	68452	05100	A. Wilmot

District's authorizing signature _____

				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2023-24 ADOPTED BUDGET
 BEGINNING BALANCE:				\$ 116,092,593	\$ 87,758,716	\$ 56,919,057	\$ 46,622,994	\$ 32,940,648	\$ 24,954,282	\$ 53,666,170	\$ 57,542,321	\$ 46,878,178	\$ 49,952,005	\$ 62,328,457	\$ 59,842,577		
7.3	A	5000-5999	Other Services (Excl. Utilities)	\$ 1,282,341	\$ 1,849,440	\$ 2,588,650	\$ 2,064,414	\$ 1,762,484	\$ 947,586	\$ 1,610,925	\$ 2,056,623	\$ 1,718,059	\$ 1,908,985	\$ 1,814,793	\$ 1,369,766	\$ 20,974,065	\$ 24,007,779
7.4	A	6000-6999	Capital	\$ 118,934	\$ 1,511,275	\$ 1,349,168	\$ 1,952,911	\$ 620,404	\$ 309,080	\$ 751,627	\$ 220,448	\$ 358,296	\$ 406,906	\$ 395,366	\$ 225,232	\$ 8,219,649	\$ 10,757,866
7.5	O	7200-7299	Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.6	A	7000-7998	Transfers Out, Other Uses & Outgo	\$ 97,609	\$ 80,566	\$ 5,625	\$ 8,184	\$ -	\$ -	\$ 99,947	\$ 42,230	\$ 112,998	\$ 82,586	\$ 214,187	\$ 403,918	\$ 1,147,850	\$ 1,085,477
7.7	M	4000-7999	Other Expenditures (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4000-7998 TOTAL OTHER EXPENDITURES				\$ 1,972,947	\$ 6,134,316	\$ 6,300,207	\$ 5,998,458	\$ 4,096,044	\$ 3,076,396	\$ 4,981,744	\$ 3,928,923	\$ 3,930,765	\$ 4,002,519	\$ 4,889,294	\$ 4,362,161	\$ 53,673,773	\$ 61,631,866
1000-7998 TOTAL EXPENDITURES				\$ 20,184,086	\$ 26,941,486	\$ 28,410,998	\$ 28,818,580	\$ 26,450,096	\$ 25,325,332	\$ 27,788,315	\$ 26,215,986	\$ 25,954,472	\$ 25,946,411	\$ 26,896,892	\$ 41,382,310	\$ 330,314,963	\$ 360,632,857

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):	17,166.94	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	19,364	19,436		
Charter School				
Total ADA	19,364	19,436	N/A	Met
Second Prior Year (2021-22)				
District Regular	19,364	19,442		
Charter School				
Total ADA	19,364	19,442	N/A	Met
First Prior Year (2022-23)				
District Regular	18,081	19,057		
Charter School		0		
Total ADA	18,081	19,057	N/A	Met
Budget Year (2023-24)				
District Regular	18,358			
Charter School	0			
Total ADA	18,358			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2020-21)				
District Regular	19,995	19,742		
Charter School				
Total Enrollment	19,995	19,742	1.3%	Not Met
Second Prior Year (2021-22)				
District Regular	19,411	19,541		
Charter School				
Total Enrollment	19,411	19,541	N/A	Met
First Prior Year (2022-23)				
District Regular	18,854	18,818		
Charter School				
Total Enrollment	18,854	18,818	0.2%	Met
Budget Year (2023-24)				
District Regular	18,671			
Charter School				
Total Enrollment	18,671			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	19,406	19,742	
Charter School		0	
Total ADA/Enrollment	19,406	19,742	98.3%
Second Prior Year (2021-22)			
District Regular	18,051	19,541	
Charter School	0		
Total ADA/Enrollment	18,051	19,541	92.4%
First Prior Year (2022-23)			
District Regular	17,212	18,818	
Charter School			
Total ADA/Enrollment	17,212	18,818	91.5%
		Historical Average Ratio:	94.0%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		94.5%

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	17,167	18,671		
Charter School	0			
Total ADA/Enrollment	17,167	18,671	91.9%	Met
1st Subsequent Year (2024-25)				
District Regular	17,020	18,428		
Charter School				
Total ADA/Enrollment	17,020	18,428	92.4%	Met
2nd Subsequent Year (2025-26)				
District Regular	16,776	18,223		
Charter School				
Total ADA/Enrollment	16,776	18,223	92.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. **CRITERION: LCFF Revenue**

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	19,098.63	18,397.37	17,655.19	17,112.55
b. Prior Year ADA (Funded)		19,098.63	18,397.37	17,655.19
c. Difference (Step 1a minus Step 1b)		(701.26)	(742.18)	(542.64)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(3.67%)	(4.03%)	(3.07%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		243,761,348.00	252,171,663.00	251,406,120.00
b1. COLA percentage		5.07%	13.26%	8.22%
b2. COLA amount (proxy for purposes of this criterion)		12,358,700.34	33,437,962.51	20,665,583.06
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.07%	13.26%	8.22%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		1.40%	9.23%	5.15%
LCFF Revenue Standard (Step 3, plus/minus 1%):		0.40% to 2.40%	8.23% to 10.23%	4.15% to 6.15%

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)	98,392,175.00	99,496,723.00	105,465,089.00	112,413,935.00
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)	256,972,317.00	266,365,752.00	266,981,849.00	268,677,329.00
District's Projected Change in LCFF Revenue:		3.66%	.23%	.64%
LCFF Revenue Standard		0.40% to 2.40%	8.23% to 10.23%	4.15% to 6.15%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

As the district experiences continued declining enrollment, our projected total LCFF revenues are also declining. Property tax transferred to charter schools operating within district boundaries are projected to increase as those schools continue to gain students.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2020-21)	146,957,948.08	
Second Prior Year (2021-22)	155,180,088.92	170,893,540.69	90.8%
First Prior Year (2022-23)	168,816,388.00	191,081,865.01	88.3%
	Historical Average Ratio:		90.4%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.4% to 93.4%	87.4% to 93.4%	87.4% to 93.4%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2023-24)	177,962,380.00		
1st Subsequent Year (2024-25)	181,016,771.00	207,142,786.00	87.4%	Not Met
2nd Subsequent Year (2025-26)	185,746,461.00	212,095,629.00	87.6%	Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The district has included in its plans for the budget year and ongoing, investment in operational services that offset some of the cost for hard-to-fill positions. Salary costs for the 2023-24 school year do not include potential increases not yet negotiated.

6. **CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.40%	9.23%	5.15%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.60% to 11.40%	-0.77% to 19.23%	-4.85% to 15.15%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.60% to 6.40%	4.23% to 14.23%	0.15% to 10.15%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

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

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	41,015,737.00		
Budget Year (2023-24)	29,813,837.00	(27.31%)	Yes
1st Subsequent Year (2024-25)	17,546,155.00	(41.15%)	Yes
2nd Subsequent Year (2025-26)	17,546,155.00	0.00%	Yes

Explanation:
(required if Yes)

The district has removed one-time dollars from its projected future revenues as those are scheduled to expire in 2024.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	64,857,896.00		
Budget Year (2023-24)	41,375,591.00	(36.21%)	Yes
1st Subsequent Year (2024-25)	34,823,969.00	(15.83%)	Yes
2nd Subsequent Year (2025-26)	34,763,524.00	(.17%)	Yes

Explanation:
(required if Yes)

The district has removed one-time dollars from its projected future revenues as those are scheduled to expire in 2024.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	23,569,656.00		
Budget Year (2023-24)	21,561,645.00	(8.52%)	Yes
1st Subsequent Year (2024-25)	21,095,576.00	(2.16%)	Yes
2nd Subsequent Year (2025-26)	21,095,576.00	0.00%	Yes

Explanation:
(required if Yes)

The district is assuming minimal changes for its projected future local revenues.

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

First Prior Year (2022-23)	24,208,109.21		
Budget Year (2023-24)	18,590,498.00	(23.21%)	Yes
1st Subsequent Year (2024-25)	16,724,431.00	(10.04%)	Yes
2nd Subsequent Year (2025-26)	16,794,294.00	.42%	No

Explanation:
(required if Yes)

With the removal of one-time dollars and our ongoing declining enrollment, the district is projecting a small reduction in costs.

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

First Prior Year (2022-23)	40,776,361.00		
Budget Year (2023-24)	31,198,025.00	(23.49%)	Yes
1st Subsequent Year (2024-25)	29,280,898.00	(6.15%)	Yes
2nd Subsequent Year (2025-26)	29,863,771.00	1.99%	No

Explanation:
(required if Yes)

With the removal of one-time dollars and our ongoing declining enrollment, the district is projecting a small reduction in costs.

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

First Prior Year (2022-23)	129,443,289.00		
Budget Year (2023-24)	92,751,073.00	(28.35%)	Not Met
1st Subsequent Year (2024-25)	73,465,700.00	(20.79%)	Not Met
2nd Subsequent Year (2025-26)	73,405,255.00	(.08%)	Met

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

First Prior Year (2022-23)	64,984,470.21		
Budget Year (2023-24)	49,788,523.00	(23.38%)	Not Met
1st Subsequent Year (2024-25)	46,005,329.00	(7.60%)	Not Met
2nd Subsequent Year (2025-26)	46,658,065.00	1.42%	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)

The district has removed one-time dollars from its projected future revenues as those are scheduled to expire in 2024.

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

The district has removed one-time dollars from its projected future revenues as those are scheduled to expire in 2024.

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

The district is assuming minimal changes for its projected future local revenues.

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)

With the removal of one-time dollars and our ongoing declining enrollment, the district is projecting a small reduction in costs.

Explanation:

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

With the removal of one-time dollars and our ongoing declining enrollment, the district is projecting a small reduction in costs.

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?
- 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)

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)

329,491,861.00

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

3% Required	Budgeted Contribution ¹
Minimum Contribution	to the Ongoing and Major
(Line 2c times 3%)	Maintenance Account
	Status

c. Net Budgeted Expenditures and Other Financing Uses

329,491,861.00	9,884,755.83	9,907,589.00	Met
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¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	8,052,585.80	8,623,753.00	10,407,901.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	12,959,378.06	14,828,359.86	22,105,395.62
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(59,475.98)	0.00	(.42)
e. Available Reserves (Lines 1a through 1d)	20,952,487.88	23,452,112.86	32,513,296.20
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	268,419,526.80	287,458,425.60	346,930,047.01
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)	268,419,526.80	287,458,425.60	346,930,047.01
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	7.8%	8.2%	9.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.6%	2.7%	3.1%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	9,618,150.63	159,683,481.00	N/A	Met
Second Prior Year (2021-22)	11,913,214.54	170,893,540.69	N/A	Met
First Prior Year (2022-23)	12,511,562.99	191,081,865.01	N/A	Met
Budget Year (2023-24) (Information only)	4,997,970.00	203,806,874.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	10,497,880.18	12,183,104.36	N/A		Met
Second Prior Year (2021-22)	22,199,968.35	21,801,254.99	1.8%		Not Met
First Prior Year (2022-23)	30,940,605.99	33,713,385.63	N/A		Met
Budget Year (2023-24) (Information only)	46,224,948.62				

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

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	17,167	17,020	16,776
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	360,632,857.00	340,012,821.00	340,741,626.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	360,632,857.00	340,012,821.00	340,741,626.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,818,985.71	10,200,384.63	10,222,248.78
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)	10,818,985.71	10,200,384.63	10,222,248.78

10C. Calculating the District's Budgeted Reserve Amount

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	10,818,986.00	10,200,385.00	10,222,249.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	25,244,299.62	23,815,334.62	14,552,843.62
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)	(2.67)	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)	36,063,282.95	34,015,719.62	24,775,092.62
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.00%	10.00%	7.27%
District's Reserve Standard (Section 10B, Line 7):	10,818,985.71	10,200,384.63	10,222,248.78
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(50,514,088.00)			
Budget Year (2023-24)	(53,660,508.00)	3,146,420.00	6.2%	Met
1st Subsequent Year (2024-25)	(56,343,533.00)	2,683,025.00	5.0%	Met
2nd Subsequent Year (2025-26)	(59,160,710.00)	2,817,177.00	5.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	129,755.00			
Budget Year (2023-24)	138,720.00	8,965.00	6.9%	Met
1st Subsequent Year (2024-25)	138,720.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	138,720.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	1	Fund 0100	Fund 0100	181,049
Certificates of Participation	18	Fund 4000	Fund 4000	43,629,627
General Obligation Bonds	Various	Fund 5100	Fund 5100	276,462,710
Supp Early Retirement Program	1	Fund 0100	Fund 0100	1,752,000
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
TOTAL:				322,025,386

Type of Commitment (continued)	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	181,049	181,049	0	0
Certificates of Participation	3,313,763	2,809,230	2,911,230	3,001,230
General Obligation Bonds	18,703,353	17,694,700	12,420,450	13,005,950
Supp Early Retirement Program	1,725,986	1,752,000	0	0
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	23,924,151	22,436,979	15,331,680	16,007,180
Has total annual payment increased over prior year (2022-23)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2 For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

After the age of 65 and through the age of 68, the district contributes towards supplemental coverage costs up to the same dollar amount contributed through the age of 65 for certificated employees with 10 years or more of full time service.

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4 OPEB Liabilities

a. Total OPEB liability	32,662,667.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	32,662,667.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2022

5 OPEB Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	2,573,245.00	2,773,143.00	2,676,011.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,725,987.00	1,776,444.00	1,798,323.00
d. Number of retirees receiving OPEB benefits	276.00	286.00	293.00

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-insured for dental and vision programs. Our workers comp program is ran through Keenan PIPS.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

0.00

b. Unfunded liability for self-insurance programs

0.00

4. Self-Insurance Contributions

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs	7,085,607.00	7,085,607.00	7,085,607.00
b. Amount contributed (funded) for self-insurance programs	7,085,607.00	7,085,607.00	7,085,607.00

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1239.1	1238.52	1201.8	1152.8

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

The district has not yet opened negotiations for the 2023-24 school year.

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	1,571,452		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0
		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?	Yes	Yes	Yes
2.	Total cost of H&W benefits	9,612,848	9,901,233	10,000,246
3.	Percent of H&W cost paid by employer	84.0%	84.0%	84.0%
4.	Percent projected change in H&W cost over prior year	2.0%	3.0%	3.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Yes		
8,072,482	8,072,482	8,072,482

Agreement officialized in May 2023 is retroactive to July 1, 2022 and includes an ongoing increase of 6.07%, plus an increase to the health and welfare cap of \$300 annually per employee. The districted also did a compaction of the certificated salary schedule.

Certificated (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	2,671,468	2,537,895	2,563,274
3.	Percent change in step & column over prior year	1.7%	1.7%	1.7%

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

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

Certificated (Non-management) - Other

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

Note that as the district spends down its one-time revenues, and in alignment with projected declining enrollment, our staffing numbers for future years also show slight reduction.

The district caps its contributions towards H&W benefits for qualifying certificated employees at \$12,000 annually.

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	979.2	998.8	988.8	964.2

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

The district has not yet opened negotiations for the 2023-24 school year.

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	753,339		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

7.	Amount included for any tentative salary schedule increases	0	0	0
		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?	Yes	Yes	Yes
2.	Total cost of H&W benefits	8,705,244	8,966,401	9,056,065
3.	Percent of H&W cost paid by employer	84.0%	84.0%	84.0%
4.	Percent projected change in H&W cost over prior year	2.0%	3.0%	3.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Yes		
3,991,175	3,977,118	3,977,118

The agreement signed in January 2023 is retroactive to July 1, 2022 and provides classified staff members with an ongoing salary increase of 5.64% and increases the cap for H&W by \$1,000 annually per qualifying staff member.

Classified (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1,243,009	1,218,149	1,205,968
3.	Percent change in step & column over prior year	1.7%	1.7%	1.7%

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

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

Classified (Non-management) - Other

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

The district caps its contributions towards H&W benefits for qualifying classified employees at \$12,400 annually.

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	114	121.8	121.8	121.8

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

The district has not yet opened negotiations for the 2023-24 school year.

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

223,455		
---------	--	--

4. Amount included for any tentative salary schedule increases

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1,082,836	1,082,836	1,082,836

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
952,980	981,569	991,385
84.0%	84.0%	84.0%
2.0%	3.0%	3.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
92,789	92,789	92,789
1.7%	1.7%	1.7%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
164,652	164,652	164,652
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 22, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Budget, July 1
Budget 2023-24

Technical Review Checks

Phase - All

Display - All Technical Checks

Vista Unified

San Diego County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	<u>Passed</u>
CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications.	<u>Passed</u>
CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>

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

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

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

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

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

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

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

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

Vista Unified

San Diego County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources: **Exception**

FUND	RESOURCE	Right Pass-through Revenues	Right Transfers of Pass-through Revenues	Right Difference
11	3905	\$0.00	\$573,247.00	(\$573,247.00)
Explanation: The district operates as an administrative unit.				
11	3913	\$0.00	\$223,343.00	(\$223,343.00)
Explanation: The district operates as an administrative unit.				
11	3926	\$0.00	\$57,750.00	(\$57,750.00)
Explanation: The district operates as an administrative unit.				
11	3940	\$0.00	\$9,200.00	(\$9,200.00)
Explanation: The district operates as an administrative unit.				

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

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

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

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

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

Passed

SUPPLEMENTAL CHECKS

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

Passed

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

Passed

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

Passed

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

FORM01-PROVIDE - (Fatal) - Form 01 (Form 011) must be opened and saved.

Passed

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

Passed