

# San Juan Unified School District

## **2023-24 BUDGET**

**with 2022-23 Estimated Actuals  
and Multi-year Projections**

**Presented to the Board of Education  
June 13, 2023**



**3738 Walnut Avenue  
Carmichael, CA 95608  
[www.sanjuan.edu](http://www.sanjuan.edu)**



**SAN JUAN UNIFIED SCHOOL DISTRICT**  
**2023-24 ADOPTED BUDGET**  
**TABLE OF CONTENTS**

---

**INTRODUCTION SECTION**

Board of Education and Administration .....	5
Superintendent's Message .....	6
Overview and Introduction.....	7

**FINANCIAL SECTION**

<b>All Funds .....</b>	<b>21</b>
General Fund.....	24
Special Revenue Fund.....	29
Capital Projects Fund.....	37
Self Insurance Fund.....	42
<b>SACS Financial Data</b>	
General Fund / County School Service Fund.....	43
Student Activity Special Revenue Fund .....	57
Charter Schools Fund.....	65
Special Education Pass-through Fund.....	72
Adult Education Fund .....	77
Child Development Fund .....	83
Cafeteria Fund.....	89
Deferred Maintenance Fund .....	95
Building Fund .....	100
Capital Facilities Fund .....	106
County Schools Facilities Fund.....	112
Bond Interest and Redemption Fund .....	118
Self Insurance Fund .....	123
Average Daily Attendance .....	128
Cashflow.....	132
Budget Certification .....	136
Workers' Compensation Certification.....	138
Current Expense Formula/Minimum Classroom Comp. - Actuals .....	139
Current Expense Formula/Minimum Classroom Comp. – Budget .....	141
Every Student Succeeds Act Maintenance of Effort.....	143
Indirect Cost Rate Worksheet.....	147
Lottery Report.....	152
Multiyear Projections (MYP – General Fund).....	153
Criteria and Standards Review .....	160

**INFORMATION SECTION**

Average Salary.....	193
Education Protection Account .....	194

Excess Reserves Substantiation .....	197
Multi-year Projections Planning Factors and Details.....	198
Staffing Standards.....	204
Staffing Trends.....	213
Glossary.....	214

## GOVERNANCE BOARD



**Zima Creason**  
President



**Pam Costa**  
Vice President



**Saul Hernandez**  
Clerk



**Ben Avey**  
Member



**Paula Villescaz**  
Member



**Tanya Kravchuk**  
Member



**Vacant**  
Member



**Melissa Bassanelli**  
Superintendent

## DOCUMENT PREPARATION

**Jennifer Stahlheber**  
*Chief Financial Officer*

**Kristi Blandford**  
*Director, Fiscal Services*

**Barbara Gross**  
*Manager, Fiscal Services*

**Gertrude Agbontaen**  
*Manager, Fiscal Services*

**Deryn Campbell**  
*Associate Budget Analyst*

**Sharon Rew**  
*Position Control Specialist*

**Dina Geiss**  
*Coordinator Fiscal Support Training*

**Laura Longo**  
*Administrative Assistant*

**Entire Fiscal Services Staff**

## Superintendent's Message

San Juan Unified's mission to empower all in our inclusive learning community to contribute and thrive in a radically evolving world must be guided by careful fiscal management that allows us to make strategic investments in our programs and services.



Over the past several years, one-time funds have allowed us to make crucial investments in supporting our students' academic and social-emotional growth. We recognize that as this one-time funding will soon be coming to an end, we will need to make tough decisions on where to continue investments. Our team will spend this year working towards targeting our investments in areas that have been identified as having the most impact on our students and their success.

As I enter into my first full school year as superintendent of San Juan Unified, we will begin a strategic planning process to create an updated vision and direction for our district. We will be engaging with our community throughout this process, and I look forward to working collaboratively with our staff members, families, students and community members.

I am truly grateful for the San Juan Unified community's continued support of our students and schools.

In community,

A handwritten signature in blue ink that reads "Melissa Bassanelli". The signature is written in a cursive, flowing style.

Melissa Bassanelli  
Superintendent of Schools

## OVERVIEW AND INTRODUCTION

### FINANCIAL OVERVIEW

The San Juan Unified School District financial status is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures. This document reflects audited figures for 2021-22, estimated actuals for 2022-23, adopted budget for 2023-24 and multi-year projections for 2024-25 and 2025-26.

### DISTRICT MISSION

We empower all in our inclusive learning community to contribute and thrive in a radically evolving world.

### SHARED VALUES

We value:

- **Inclusivity**  
We commit to cultivating an inclusive community of belonging with genuine respect for diverse cultures, identities and abilities.
- **Real World Knowledge**  
We commit to creating environments and providing experiences that build and apply relevant skills and knowledge for the real world.
- **Voice**  
We commit to hearing all voices, acknowledging, validating, and responding as we continuously grow together as a community.
- **Social and Emotional Intelligence**  
We commit to creating a culture that embraces, teaches, models and applies social and emotional intelligence in all interactions with all stakeholders.
- **Perseverance**  
We commit to creating a learning atmosphere that models and instills perseverance through adversity and encourages risk taking.

### CORE COMMITMENTS

- Prioritize resources to close opportunity gaps, improve teaching and learning, recruit and retain high quality employees and help all students reach their potential.
- Provide sound fiscal stewardship of community resources.
- Build trust by sharing useful, transparent fiscal information.
- Adopt a budget that consistently balances ongoing revenues and expenditures to avoid a structural deficit.
- Preserve an ending fund balance that ensures integrity and stability of the district.

## CORE MESSAGES

- Governor Newsom released his revised 2023-24 budget on May 12, 2023. It reflects a shortfall of \$31.5 billion, up from the \$22.5 billion in the Governor's Budget released in January 2023.
- The proposal includes a 8.22% COLA to the Local Control Funding Formula (LCFF) and is applied to categorical programs such as special education and school nutrition.
- The Governor's proposal also includes the use of approximately \$2.7 billion one-time funds to support the overall LCFF costs in 2023-24.
- The May Revision extends the expenditure deadline for Expanded Learning Opportunity Program (ELOP) for funds received in 2021-22 and 2022-23 from June 30, 2023, to June 30, 2024
- The May Revision continues to fully fund the first and second years of expanded eligibility for Transitional Kindergarten (TK) and allows the continuation of waiving family fees from July 1, 2023, through September 20, 2023, for the California State Preschool Program, using funds from the 2022 Budget Act.
- The district will be eligible for concentration grant funds in 2023-24.
- The district will continue to exercise caution and flexibility in long-term fiscal planning.

## SACRAMENTO COUNTY OFFICE OF EDUCATION (SCOE)

The Sacramento County Office of Education (SCOE) reviews all district budgets and interim budget reports. SCOE has an oversight obligation to monitor the district's long-term fiscal health as prescribed in AB 1200. SCOE has provided the following guidance:

- Re-evaluate spending priorities to address student achievement and begin new initiatives only if long-term solvency can be maintained (avoid cycles of additions and reductions).
- Strategically invest stimulus funds to help students recover learning loss, provide wrap-around supports and reduce future operational costs.
- Exercise caution and maintain flexibility in collective bargaining process. Neighboring districts have widely divergent levels of funding. Consider increases to pension rates, rising health care costs, and the implementation of the Affordable Care Act (ACA).
- Maintain reserves greater than the minimum requirement.
- Support on-going expenditures with on-going revenues.

## PROPOSITION 55 AND THE EDUCATION PROTECTION ACT (EPA)

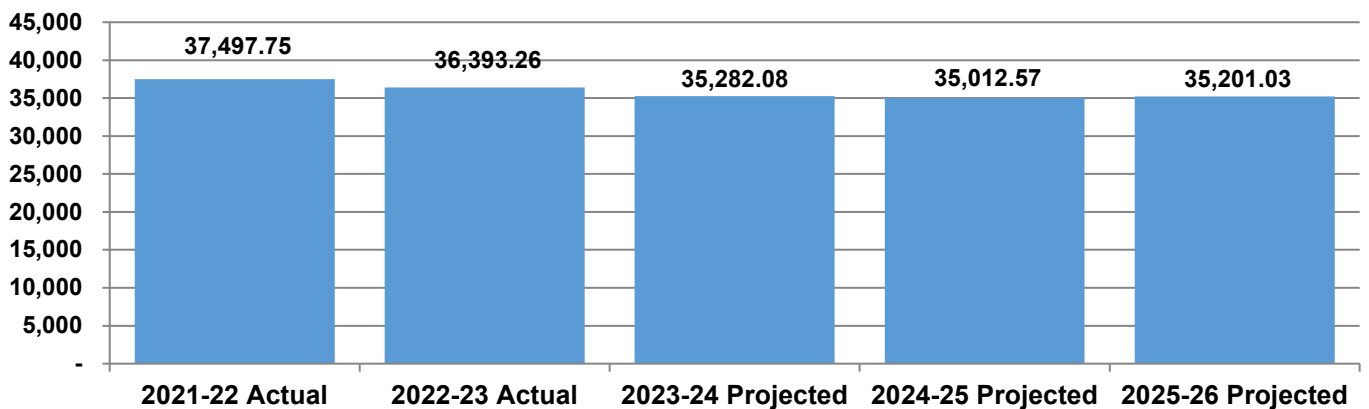
Proposition 55 was passed by voters in November 2016. It extends the temporary personal income tax increase first enacted by Proposition 30. While the higher tax rates for high-income earners will be extended for an additional 12 years (though 2030), the sales tax increase expired at the end of 2016.



## STATE FUNDING AND AVERAGE DAILY ATTENDANCE

California funds schools based on student attendance, also known as Average Daily Attendance (ADA). A student attending every day would equal one ADA. ADA is not the same as enrollment, which is the number of students officially enrolled in district schools. Average Daily Attendance is used to calculate a district’s proportionate share of state revenue from resources such as; the Local Control Funding Formula (LCFF), Special Education, and Lottery funds.

**San Juan Unified School District Funded ADA**



### 2023-24 LCFF Funding Factors

Students are funded based on grade spans. Students in grades K-3 receive an adjustment for smaller class sizes as well as TK students commencing in 2022/23. Students in grades 9-12 receive an adjustment for Career Technical Education (CTE).

Grade Span	2022-23 Base Grant Per ADA	Grade Span Adjustment	2022-23 Total Base Grant Per ADA
K-3	\$9,919	\$1,032	\$10,951
4-6	\$10,069		\$9,037
7-8	\$10,367		\$9,304
9-12	\$12,015	\$312	\$11,327
TK Add-on	\$9,919	\$3,044	\$12,963

## 2022-23 ESTIMATED ACTUALS

### ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn Base / Other	8,566,057	40,854,287	38,784,772	(7,276)	2,062,239	10,628,296
	87,072,586	392,794,963	320,209,161	(58,020,869)	14,564,933	101,637,519
Total Unrestricted	95,638,643	433,649,250	358,993,933	(58,028,145)	16,627,172	112,265,815
Total Restricted	53,679,871	238,265,763	257,838,007	50,055,701	30,483,457	84,163,328
<b>GENERAL FUND</b>	<b>149,318,514</b>	<b>671,915,013</b>	<b>616,831,940</b>	<b>(7,972,444)</b>	<b>47,110,629</b>	<b>196,429,143</b>
ASB	2,044,845	1,851,171	1,851,171	0	0	2,044,845
Charter Schools	727,754	3,164,477	2,965,335	(255,937)	(56,795)	670,959
SPED (SELPA)	0	6,087,890	6,087,890	0	0	0
Adult Education	2,136,463	4,243,496	4,409,838	(42,292)	(208,634)	1,927,829
Child Development	3,606,212	29,852,399	32,214,842	4,269,949	1,907,506	5,513,718
Cafeteria	7,020,462	26,802,147	22,892,358	(3,455)	3,906,334	10,926,796
Deferred Maintenance	2,675,243	61,994	2,577,983	2,000,000	(515,989)	2,159,254
<b>SPECIAL REVENUE</b>	<b>18,210,979</b>	<b>72,063,574</b>	<b>72,999,417</b>	<b>5,968,265</b>	<b>5,032,422</b>	<b>23,243,401</b>
Building	227,178,852	3,114,162	159,154,282	20,116,461	(135,923,659)	91,255,193
Capital Facilities	7,694,581	1,879,288	30,000	(5,000,000)	(3,150,712)	4,543,869
County School Facilities	(0)	14,680,377	0	(14,680,377)	0	(0)
Bond Interest Redemption	101,181,055	80,557,900	88,234,983	0	(7,677,083)	93,503,972
<b>CAPITAL PROJECTS</b>	<b>336,054,489</b>	<b>100,231,727</b>	<b>247,419,265</b>	<b>436,084</b>	<b>(146,751,454)</b>	<b>189,303,035</b>
<b>SELF INSURANCE</b>	<b>44,779,637</b>	<b>25,607,300</b>	<b>27,021,674</b>	<b>1,587,094</b>	<b>172,720</b>	<b>44,952,357</b>
<b>TOTAL</b>	<b>548,363,619</b>	<b>869,817,614</b>	<b>964,272,296</b>	<b>18,999</b>	<b>(94,435,683)</b>	<b>453,927,936</b>

### UNRESTRICTED GENERAL FUND

	Adopted Budget	Budget Act	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
<b>Revenues</b>	<b>418,933,524</b>	<b>433,423,220</b>	<b>439,215,587</b>	<b>442,081,819</b>	<b>433,649,250</b>	
<b>Expenses</b>						
Salaries/Benefits	311,030,537	311,030,537	326,928,451	325,827,985	324,616,509	
Other Expenditures	29,410,466	31,750,719	32,368,072	34,462,343	34,377,424	
<b>Total Expenses</b>	<b>340,441,003</b>	<b>342,781,256</b>	<b>359,296,523</b>	<b>360,290,328</b>	<b>358,993,933</b>	<b>-</b>
<b>Other Financing</b>	<b>(57,912,741)</b>	<b>(57,912,741)</b>	<b>(61,265,003)</b>	<b>(59,955,475)</b>	<b>(58,028,145)</b>	
<b>Surplus/(Deficit)</b>	<b>20,579,780</b>	<b>32,729,223</b>	<b>18,654,061</b>	<b>21,836,016</b>	<b>16,627,172</b>	<b>-</b>
<b>Beginning Balance</b>	<b>86,976,380</b>	<b>86,976,380</b>	<b>95,638,643</b>	<b>95,638,643</b>	<b>95,638,643</b>	
<b>Ending Balance</b>	<b>107,556,160</b>	<b>119,705,603</b>	<b>114,292,704</b>	<b>117,474,659</b>	<b>112,265,815</b>	<b>-</b>
Non-Spendable	242,146	242,146	242,146	242,146	307,373	
Commitments	28,958,784	28,958,784	40,596,587	41,106,057	41,240,172	
Assigned	1,500,000	1,500,000	897,676	9,537,360	2,212,751	
Reserve for Economic Uncertainty	11,948,030	11,994,816	12,538,639	12,556,783	12,496,108	
Unassigned	64,907,200	77,309,857	60,017,656	54,032,313	56,009,411	

## SIGNIFICANT BUDGET PLANNING FACTORS

	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
COLA	8.22%	3.94%	3.29%
STRS Employer Rate	19.10%	19.10%	19.10%
PERS Employer Rate	26.68%	27.70%	28.30%
Lottery – Unrestricted per ADA	\$170	\$170	\$170
Lottery – Restricted per ADA	\$67	\$67	\$67
Mandate Block Grant - K-8 per ADA	\$37.81	\$39.30	\$40.59
Mandate Block Grant - 9-12 per ADA	\$72.84	\$75.71	\$78.20
CA Consumer Price Index (CPI)	3.54%	3.02%	2.64%

\*Funds not included in current budget (Approximately \$50M)

## 2023-24 BUDGET ADOPTION

### ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn Base / Other	10,628,296	51,253,947	49,452,828	(7,276)	1,793,843	12,422,139
	101,637,519	413,309,427	350,625,311	(62,952,375)	(268,259)	101,369,260
Total Unrestricted	112,265,815	464,563,374	400,078,139	(62,959,651)	1,525,584	113,791,399
Total Restricted	84,163,328	198,064,735	254,336,739	59,084,551	2,812,547	86,975,875
<b>GENERAL FUND</b>	<b>196,429,143</b>	<b>662,628,109</b>	<b>654,414,878</b>	<b>(3,875,100)</b>	<b>4,338,131</b>	<b>200,767,273</b>
ASB	2,044,845	1,851,171	1,851,171	0	0	2,044,845
Charter Schools	670,959	3,560,825	2,826,400	(281,530)	452,895	1,123,854
SPED (SELPA)	0	6,354,244	6,354,244	0	0	0
Adult Education	1,927,829	4,206,463	4,241,229	(164,415)	(199,181)	1,728,648
Child Development	5,513,718	26,402,857	27,404,371	0	(1,001,514)	4,512,204
Cafeteria	10,926,796	26,763,822	25,354,847	0	1,408,975	12,335,771
Deferred Maintenance	2,159,254	20,000	0	2,000,000	2,020,000	4,179,254
<b>SPECIAL REVENUE</b>	<b>23,243,401</b>	<b>69,159,382</b>	<b>68,032,262</b>	<b>1,554,055</b>	<b>2,681,175</b>	<b>25,924,576</b>
Building	91,255,193	1,989,946	10,463,015	150,967,458	142,494,389	233,749,582
Capital Facilities	4,543,869	1,330,000	20,000	0	1,310,000	5,853,869
County School Facilities	(0)	0	0	0	0	(0)
Bond Interest Redemption	93,503,972	0	0	0	0	93,503,972
<b>CAPITAL PROJECTS</b>	<b>189,303,035</b>	<b>3,319,946</b>	<b>10,483,015</b>	<b>150,967,458</b>	<b>143,804,389</b>	<b>333,107,423</b>
<b>SELF INSURANCE</b>	<b>44,952,357</b>	<b>26,286,023</b>	<b>28,478,631</b>	<b>0</b>	<b>(2,192,608)</b>	<b>42,759,749</b>
<b>TOTAL</b>	<b>453,927,936</b>	<b>761,393,460</b>	<b>761,408,786</b>	<b>148,646,413</b>	<b>148,631,087</b>	<b>602,559,021</b>

### UNRESTRICTED GENERAL FUND

	Adopted Budget	Budget Act	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
<b>Revenues</b>	<b>464,563,374</b>					
<b>Expenses</b>						
Salaries/Benefits	360,155,236					
Other Expenditures	39,922,903					
<b>Total Expenses</b>	<b>400,078,139</b>					
<b>Other Financing</b>	<b>(62,959,651)</b>					
<b>Surplus/(Deficit)</b>	<b>1,525,584</b>					
<b>Beginning Balance</b>	<b>112,265,815</b>					
<b>Ending Balance</b>	<b>113,791,399</b>					
Non-Spendable	289,931					
Commitments	35,075,476					
Assigned	6,280,528					
Reserve for Economic Uncertainty	13,165,609					
Unassigned	58,989,683					

## 2024-2026 MULTI-YEAR PROJECTIONS

The district used estimates from the Department of Finance (DOF) to project LCFF revenue growth in 2024-25 and 2025-26. The district Planning Department provides enrollment estimates, which are used to calculate Average Daily Attendance (ADA), the basis of state funding.

Operating costs for future years are projected using historical patterns and probabilities. Significant expenditure planning factors include; salaries, seniority and retirement of employees, health care and other benefit costs, pension costs, utilities, property and liability insurance premiums, etc.

### UNRESTRICTED GENERAL FUND

	2024-25 Projected Budget	2025-26 Projected Budget
<b>Revenues</b>	<b>487,457,776</b>	<b>505,501,588</b>
<b>Expenses</b>		
Salaries/Benefits	363,587,347	368,142,708
Other Expenditures	39,306,974	40,517,577
<b>Total Expenses</b>	<b>402,894,320</b>	<b>408,660,285</b>
<b>Other Financing</b>	<b>(69,630,702)</b>	<b>(67,648,154)</b>
<b>Surplus/(Deficit)</b>	<b>14,932,754</b>	<b>29,193,149</b>
<b>Beginning Balance</b>	<b>113,801,227</b>	<b>128,733,981</b>
<b>Ending Balance</b>	<b>128,733,981</b>	<b>157,927,130</b>
Non-Spendable	242,146	242,146
Commitments	25,599,808	19,653,441
Assigned	17,485,045	28,683,022
Reserve for Economic Uncertainty	12,147,450	12,114,811
Unassigned	73,259,532	97,233,710




This page left intentionally blank.



# Local Control Accountability Plan (LCAP) 2023-24 Budget Book Summary

## What is the Local Control Funding Formula (LCFF)?

The Local Control Funding Formula (LCFF) is a California law passed in 2013 that changed the method of distributing funds from the state to local school districts. LCFF funds include a base level grant for all Local Education Agencies (LEA) based on Average Daily Attendance. Additional funding is provided through supplemental and concentration grants based on the unduplicated number of high need students in the following categories: English learner, socioeconomically disadvantaged, and foster youth.

 <p><b>GRANTS</b></p> <p>Every student generates a base grant, which funds basic educational costs, such as teacher salaries, retirement costs, instructional materials, etc.</p>	 <p><b>SUPPLEMENTAL GRANTS</b></p> <p>Every student who is <b>low-income, learning English, or in foster care</b> generates 20% more funding above the base grant.</p> <p>These funds must be spent on increasing and improving services for these high-need student groups in order to improve their achievement.</p>	 <p><b>CONCENTRATION GRANTS</b></p> <p>In districts where at least 55% of students are high-need, those high-need students above the 55% enrollment threshold generate an extra 50% of the base grant.</p> <p>These funds must also be spent to increase or improve services for high-need students in order to improve their achievement.</p>
--	--	---

## Eight Areas of State Priority

The Local Control Funding Formula (LCFF) also lists eight state priority areas that every district must address in their Local Control Accountability Plan (LCAP) to ensure a high-quality educational program for students focused on conditions for learning, engagement, and pupil outcomes.

<b>CONDITIONS FOR LEARNING</b>	<b>ENGAGEMENT</b>	<b>PUPIL OUTCOMES</b>
Basic Services	Parent Engagement	Pupil Achievement
Implementation of State Standards	Pupil Engagement	Other Pupil Outcomes
Course Access	School Climate	

## What is the Local Control and Accountability Plan (LCAP)?

In order to access the funds from the State of California, LEAs develop a Local Control Accountability Plan (LCAP) in partnership with their communities, families, students, staff, advisory committees, and labor partners. The LCAP is a three-year plan aligned to the Eight State Priorities that describes the goals, actions, services, and expenditures to address identified student needs with an emphasis on increasing or improving services for English learner, socioeconomically disadvantaged, and foster youth students.

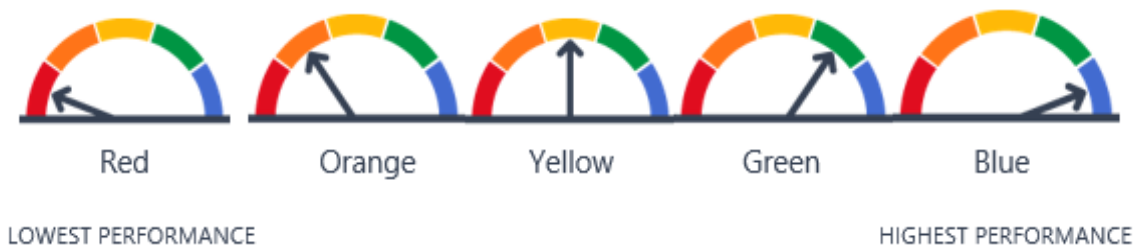
**LCAP Focus Areas and Goals**

Beginning with the 2019-2020 school year, San Juan launched an expansive listening and learning process as part of the development of a new district strategic framework and a new 3-year LCAP that resulted in the development of four focus areas and goals. These focus areas are aligned to the Eight State Priorities, drive our continuous improvement work across the district, and serve as San Juan’s LCAP plan goals.

<h2 style="margin: 0;">Connected Schools</h2>	<p>Caring staff actively build community relationships, identify assets and needs, and connect students and families with resources to help them access the best opportunities our schools have to offer.</p>
<h2 style="margin: 0;">Healthy Environments</h2>	<p>All staff cultivate inclusive, safe, equitable, culturally responsive and healthy environments by integrating social and emotional learning to ensure essential student development.</p>
<h2 style="margin: 0;">Engaging Academics</h2>	<p>All educators engage and support each student in a challenging and broad course of study that builds skills, knowledge and experiences preparing all to be critical thinkers who communicate effectively, collaborate and are civic minded.</p>
<h2 style="margin: 0;">Clear Pathways</h2>	<p>Our whole school community engages each student in discovering their limitless potential, and through coordinated efforts prepares them for college, career and bright futures filled with opportunity.</p>

**California School Dashboard**

California has adopted state and local indicators to measure school district and individual school site performance in each of the state priorities. Performance data on state and local indicators is publicly reported on the California School Dashboard to provide parents and educators with information on school and district progress as well as assist in identifying strengths, challenges, and areas in need of improvement. State Indicators apply to all districts, schools, and student groups and are based on data that is collected consistently across the state whereas Local Indicators apply to districts and charters and are collected at the district level.





## BUDGET CALENDAR

Key dates in the development of the San Juan Unified School District Budget include:

### 2022

- September 13 Board Meeting: 2021-22 Unaudited Actuals / 2022-23 Revised Budget /Financial Status Report approval
- September 15 2021-22 Unaudited Actuals / 2022-23 revised Budget submitted to SCOE  
Upload EPA spending plan on District website upon Board of Education approval
- December 13 Board Meeting: 2022-23 First Interim and Budget/Financial Status Report approval  
Board Meeting: 2021-22 Audit Report approval

### 2023

- January 18 Governor presents 2023-24 State Budget
- February 14 Board Meeting: LCAP (Local Control Accountability Plan) Mid-Year Report  
Board Meeting: Recommendation for Reductions of Particular Kinds of Service (PKS)  
Certificated and Notice of Intent to Reduce Classified Positions – Discussion
- February 28 Board Meeting: Recommendation for Reductions of Particular Kinds of Service (PKS)  
Certificated and Notice of Intent to Reduce Classified Positions – Adoption
- March 14 Board Meeting: 2022-23 Second Interim and Budget/Financial Status Report
- April Prioritize final LCAP recommendations
- May 19 Governor presents May Revise
- June 13 Board Meeting: Public Hearings and Presentations of the 2023-24 LCAP and Budget
- June 15 Constitutional deadline for Legislature to send a budget to the Governor
- June 27 Board Meeting: Adoptions of the 2023-24 LCAP and Budget, including Education Protection Account (EPA) spending plan
- July 1 Adopted Budget submitted to Sacramento County Office of Education (SCOE)  
Approved LCAP submitted to SCOE and State Board of Education (SBE)
- September 12 Board Meeting: 2022-23 Unaudited Actuals and Approve 2023-24 Revised Budget
- September 15 2022-23 Unaudited Actuals/2023-24 Revised Budget submitted to SCOE  
Upload EPA spending plan on District website upon Board of Education approval
- December 12 Board Meeting: 2023-24 First Interim and Budget/Financial Status Report approval  
Board Meeting: 2022-23 Audit Report

This page left intentionally blank

## FUND SUMMARIES

### ALL FUNDS

Revenues by Object .....	21
Expenditures by Object .....	22
Fund Balances .....	23

### GENERAL FUND

Total .....	24
Unrestricted – Total .....	25
Unrestricted – Without Supplemental .....	26
Unrestricted – Supplemental Grant Only .....	27
Restricted .....	28

### SPECIAL REVENUE FUND

Total .....	29
Associated Student Body .....	30
Charter Schools .....	31
Special Education Pass-through .....	32
Adult Education .....	33
Child Development .....	34
Cafeteria .....	35
Deferred Maintenance .....	36

### CAPITAL PROJECTS FUND

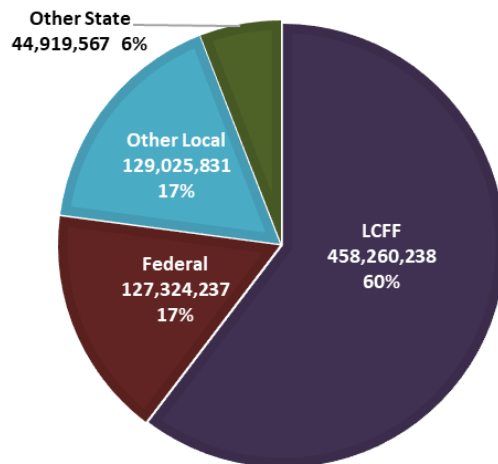
Total .....	37
Building .....	38
Capital Facilities .....	39
County Schools Facilities .....	40
Bond Interest and Redemption .....	41

<b>SELF INSURANCE FUND .....</b>	<b>42</b>
----------------------------------	-----------

This page left intentionally blank

### 2023-24 ALL FUNDS Revenues by Object

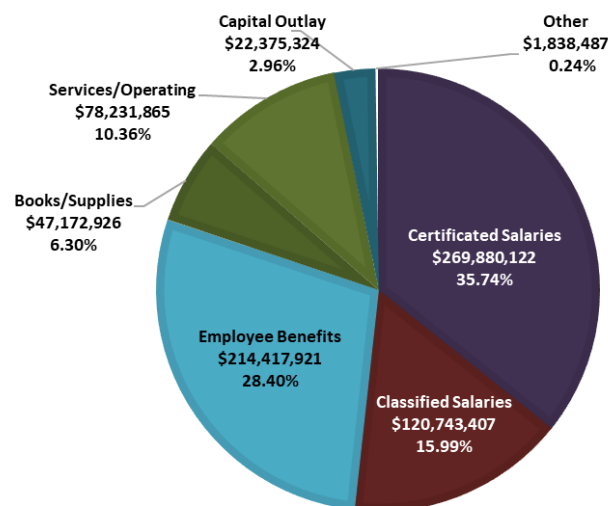
FUND	LCFF	Federal	Other State	Other Local	Total
Supplemental/Concentrn	51,253,947				51,253,947
Base / Other	401,437,423		11,481,221	390,783	413,309,427
<b>Total Unrestricted</b>	<b>452,691,370</b>	<b>0</b>	<b>11,481,221</b>	<b>390,783</b>	<b>464,563,374</b>
Total Restricted	2,380,355	97,249,921	92,790,544	5,643,915	198,064,735
<b>GENERAL FUND</b>	<b>455,071,725</b>	<b>97,249,921</b>	<b>104,271,765</b>	<b>6,034,698</b>	<b>662,628,109</b>
ASB	0	0	0	1,851,171	0
Charter Schools	3,188,513	0	362,312	10,000	3,560,825
SPED (SELPA)	0	0	6,354,244	0	6,354,244
Adult Education	0	480,081	3,598,829	127,553	4,206,463
Child Development	0	14,174,203	4,750,878	5,614,189	24,539,270
Cafeteria	0	15,420,032	9,687,803	1,655,987	26,763,822
Deferred Maintenance	0	0	0	20,000	20,000
<b>SPECIAL REVENUE</b>	<b>3,188,513</b>	<b>30,074,316</b>	<b>24,754,066</b>	<b>9,278,900</b>	<b>65,444,624</b>
Building	0	0	0	1,989,946	1,989,946
Capital Facilities	0	0	0	1,330,000	1,330,000
County School Facilities	0	0	0	0	0
Bond Interest Redemption	0	0	0	0	0
<b>CAPITAL PROJECTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,319,946</b>	<b>3,319,946</b>
<b>SELF INSURANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,286,023</b>	<b>26,286,023</b>
<b>TOTAL</b>	<b>458,260,238</b>	<b>127,324,237</b>	<b>129,025,831</b>	<b>44,919,567</b>	<b>757,678,702</b>



### 2023-24 ALL FUNDS

#### Expenditures by Object

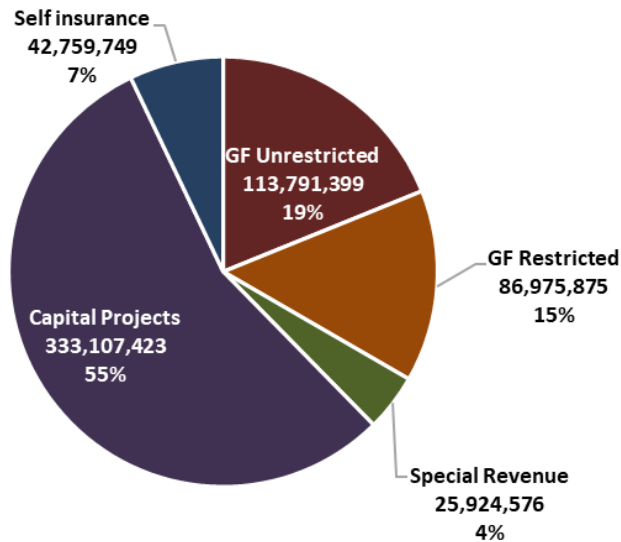
FUND	Cert. Salaries	Class. Salaries	Employee Benefits	Books/Supplies	Services/Operating	Capital Outlay	Other Expenses	TOTAL
Supplemental/Concentrn	20,310,349	6,934,876	12,942,049	3,312,150	4,023,955	0	1,929,449	49,452,828
Base / Other	172,863,644	47,315,121	99,789,197	7,655,938	26,241,561	5,852,476	(9,092,626)	350,625,311
Total Unrestricted	193,173,993	54,249,997	112,731,246	10,968,088	30,265,516	5,852,476	(7,163,177)	400,078,139
Total Restricted	64,466,807	51,904,349	85,141,938	21,629,884	13,053,358	10,756,255	7,384,148	254,336,739
<b>GENERAL FUND</b>	<b>257,640,800</b>	<b>106,154,346</b>	<b>197,873,184</b>	<b>32,597,972</b>	<b>43,318,874</b>	<b>16,608,731</b>	<b>220,971</b>	<b>654,414,878</b>
ASB	0	0	0	394,490	1,456,681	0	0	1,851,171
Charter Schools	1,399,879	233,718	898,645	35,500	258,574	0	84	2,826,400
SPED (SELPA)	0	0	0	0	0	0	0	0
Adult Education	1,186,596	581,603	894,674	210,073	1,297,203	0	71,080	4,241,229
Child Development	9,652,847	5,558,922	9,350,707	1,657,304	183,068	0	1,001,523	27,404,371
Cafeteria	0	6,644,004	4,531,202	12,650,113	984,699	0	544,829	25,354,847
Deferred Maintenance	0	0	0	0	0	0	0	0
<b>SPECIAL REVENUE</b>	<b>12,239,322</b>	<b>13,018,247</b>	<b>15,675,228</b>	<b>14,947,480</b>	<b>4,180,225</b>	<b>0</b>	<b>1,617,516</b>	<b>61,678,018</b>
Building	0	1,150,894	614,149	11,964	2,919,415	5,766,593	0	10,463,015
Capital Facilities	0	0	0	0	20,000	0	0	20,000
County School Facilities	0	0	0	0	0	0	0	0
Bond Interest Redemption	0	0	0	0	0	0	0	0
<b>CAPITAL PROJECTS</b>	<b>0</b>	<b>1,150,894</b>	<b>614,149</b>	<b>11,964</b>	<b>2,939,415</b>	<b>5,766,593</b>	<b>0</b>	<b>10,483,015</b>
<b>SELF INSURANCE</b>	<b>0</b>	<b>419,920</b>	<b>255,360</b>	<b>10,000</b>	<b>27,793,351</b>	<b>0</b>	<b>0</b>	<b>28,478,631</b>
<b>TOTAL</b>	<b>269,880,122</b>	<b>120,743,407</b>	<b>214,417,921</b>	<b>47,567,416</b>	<b>78,231,865</b>	<b>22,375,324</b>	<b>1,838,487</b>	<b>755,054,542</b>



### 2023-24 ALL FUNDS

#### Summary - Reserves

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn Base / Other	10,628,296	51,253,947	49,452,828	(7,276)	1,793,843	12,422,139
Total Unrestricted	112,265,815	464,563,374	400,078,139	(62,959,651)	1,525,584	113,791,399
Total Restricted	84,163,328	198,064,735	254,336,739	59,084,551	2,812,547	86,975,875
<b>GENERAL FUND</b>	<b>196,429,143</b>	<b>662,628,109</b>	<b>654,414,878</b>	<b>(3,875,100)</b>	<b>4,338,131</b>	<b>200,767,273</b>
ASB	2,044,845	1,851,171	1,851,171	0	0	2,044,845
Charter Schools	670,959	3,560,825	2,826,400	(281,530)	452,895	1,123,854
SPED (SELPA)	0	6,354,244	6,354,244	0	0	0
Adult Education	1,927,829	4,206,463	4,241,229	(164,415)	(199,181)	1,728,648
Child Development	5,513,718	26,402,857	27,404,371	0	(1,001,514)	4,512,204
Cafeteria	10,926,796	26,763,822	25,354,847	0	1,408,975	12,335,771
Deferred Maintenance	2,159,254	20,000	0	2,000,000	2,020,000	4,179,254
<b>SPECIAL REVENUE</b>	<b>23,243,401</b>	<b>69,159,382</b>	<b>68,032,262</b>	<b>1,554,055</b>	<b>2,681,175</b>	<b>25,924,576</b>
Building	91,255,193	1,989,946	10,463,015	150,967,458	142,494,389	233,749,582
Capital Facilities	4,543,869	1,330,000	20,000	0	1,310,000	5,853,869
County School Facilities	(0)	0	0	0	0	(0)
Bond nterest Redemption	93,503,972	0	0	0	0	93,503,972
<b>CAPITAL PROJECTS</b>	<b>189,303,035</b>	<b>3,319,946</b>	<b>10,483,015</b>	<b>150,967,458</b>	<b>143,804,389</b>	<b>333,107,423</b>
<b>SELF INSURANCE</b>	<b>44,952,357</b>	<b>26,286,023</b>	<b>28,478,631</b>	<b>0</b>	<b>(2,192,608)</b>	<b>42,759,749</b>
<b>TOTAL</b>	<b>453,927,936</b>	<b>761,393,460</b>	<b>761,408,786</b>	<b>148,646,413</b>	<b>148,631,087</b>	<b>602,559,021</b>



## GENERAL FUND

### TOTAL

The General Fund is used to account for the ordinary operations of the district. It consists of two primary components; the Unrestricted General Fund and the Restricted General Fund.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
<b>REVENUES</b>					
LCFF Base	348,079,046	384,736,015	403,817,778	417,853,731	434,315,590
LCFF Supp./Conc.	36,302,182	40,845,093	51,253,947	59,162,603	60,864,054
Federal	92,492,983	93,276,138	97,249,921	36,126,816	32,969,982
Other State	104,693,944	142,461,930	104,271,765	103,301,886	103,664,717
Other Local	10,228,182	10,595,837	6,034,698	7,844,012	7,870,588
<b>TOTAL REVENUES</b>	<b>591,796,336</b>	<b>671,915,013</b>	<b>662,628,109</b>	<b>624,289,048</b>	<b>639,684,931</b>
<b>EXPENSES</b>					
Certificated Salaries	239,615,210	242,112,627	257,640,800	248,895,526	249,675,753
Classified Salaries	86,501,999	94,531,795	106,154,346	93,363,561	93,230,719
Employee Benefits	163,371,659	178,190,311	197,873,184	185,535,818	187,311,178
Books and Supplies	23,968,998	41,695,587	32,597,972	31,524,763	27,437,335
Services and Operating	36,006,881	56,278,059	43,318,874	40,440,162	40,814,234
Capital Outlay	1,601,312	3,529,232	16,608,731	3,638,318	3,246,906
Other	52,222	494,329	220,971	107,232	155,969
<b>TOTAL EXPENSES</b>	<b>551,118,280</b>	<b>616,831,940</b>	<b>654,414,878</b>	<b>603,505,380</b>	<b>601,872,094</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>(4,051,628)</b>	<b>(7,972,444)</b>	<b>(3,875,100)</b>	<b>(3,867,110)</b>	<b>(3,868,434)</b>
<b>INCREASE/(DECREASE)</b>	<b>36,626,428</b>	<b>47,110,629</b>	<b>4,338,131</b>	<b>16,916,558</b>	<b>33,944,403</b>
<b>BEGINNING BALANCE</b>	<b>112,692,086</b>	<b>149,318,514</b>	<b>196,429,143</b>	<b>200,767,274</b>	<b>217,683,832</b>
<b>ENDING BALANCE</b>	<b>149,318,514</b>	<b>196,429,143</b>	<b>200,767,274</b>	<b>217,683,832</b>	<b>251,628,234</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).



## GENERAL FUND

### UNRESTRICTED - TOTAL

The Unrestricted portion of the General Fund is used to account for activities that are funded with revenues that have no legal restrictions, and may be spent "generally". Most day-to-day operations are accounted for here.

	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Estimated	Adopted	Projected	Projected
<b>REVENUES</b>					
LCFF Base	345,916,657	382,355,660	401,437,423	415,473,376	431,935,235
LCFF Supp./Conc.	36,302,182	40,845,093	51,253,947	59,162,603	60,864,054
Federal	0	0	0	0	0
Other State	7,725,877	7,997,396	11,481,221	10,979,362	10,861,364
Other Local	3,792,829	2,451,101	390,783	1,842,435	1,840,935
<b>TOTAL REVENUES</b>	<b>393,737,545</b>	<b>433,649,250</b>	<b>464,563,374</b>	<b>487,457,776</b>	<b>505,501,588</b>
<b>EXPENSES</b>					
Certificated Salaries	163,139,089	177,238,571	193,173,993	194,558,628	196,407,745
Classified Salaries	39,537,943	47,155,931	54,249,997	54,954,886	55,708,725
Employee Benefits	89,147,875	100,222,007	112,731,246	114,073,833	116,026,239
Books and Supplies	9,049,854	8,701,685	10,968,088	11,194,144	11,414,197
Services and Operating	17,935,778	28,571,842	30,265,516	31,071,847	32,320,892
Capital Outlay	1,247,567	2,364,104	5,852,476	2,894,063	2,582,951
Other	(6,437,895)	(5,260,207)	(7,163,177)	(5,853,080)	(5,800,463)
<b>TOTAL EXPENSES</b>	<b>313,620,211</b>	<b>358,993,933</b>	<b>400,078,139</b>	<b>402,894,320</b>	<b>408,660,285</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>(54,514,272)</b>	<b>(58,028,145)</b>	<b>(62,959,651)</b>	<b>(69,630,702)</b>	<b>(67,648,154)</b>
<b>INCREASE/(DECREASE)</b>	<b>25,603,062</b>	<b>16,627,172</b>	<b>1,525,584</b>	<b>14,932,754</b>	<b>29,193,149</b>
<b>BEGINNING BALANCE</b>	<b>70,035,581</b>	<b>95,638,643</b>	<b>112,265,815</b>	<b>113,791,399</b>	<b>128,724,153</b>
<b>ENDING BALANCE</b>	<b>95,638,643</b>	<b>112,265,815</b>	<b>113,791,399</b>	<b>128,724,153</b>	<b>157,917,302</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## GENERAL FUND

### UNRESTRICTED - WITHOUT SUPPLEMENTAL GRANT

This portion of the Unrestricted General Fund is generally referred to as the Base Program.

These funds are used to provide basic instructional and support services to all students. Most day to day operations are accounted for here.

	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Estimated	Adopted	Projected	Projected
<b>REVENUES</b>					
LCFF Base	345,916,657	382,355,660	401,437,423	415,473,376	431,935,235
LCFF Supp./Conc.	0	0	0	0	0
Federal	0	0	0	0	0
Other State	7,725,877	7,997,396	11,481,221	10,979,362	10,861,364
Other Local	3,792,829	2,441,907	390,783	1,842,435	1,840,935
<b>TOTAL REVENUES</b>	<b>357,435,363</b>	<b>392,794,963</b>	<b>413,309,427</b>	<b>428,295,173</b>	<b>444,637,534</b>
<b>EXPENSES</b>					
Certificated Salaries	147,755,922	159,434,274	172,863,644	174,210,519	175,876,601
Classified Salaries	35,783,035	42,157,507	47,315,121	47,957,596	48,648,459
Employee Benefits	80,873,858	90,224,224	99,789,197	100,950,344	102,636,433
Books and Supplies	7,756,368	6,876,605	7,655,938	7,868,745	8,075,496
Services and Operating	16,337,756	25,663,495	26,241,561	27,031,796	28,264,681
Capital Outlay	1,247,567	2,320,710	5,852,476	2,894,063	2,582,951
Other	(7,572,943)	(6,467,654)	(9,092,626)	(7,795,154)	(7,764,534)
<b>TOTAL EXPENSES</b>	<b>282,181,564</b>	<b>320,209,161</b>	<b>350,625,311</b>	<b>353,117,908</b>	<b>358,320,087</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>(54,505,917)</b>	<b>(58,020,869)</b>	<b>(62,952,375)</b>	<b>(69,622,347)</b>	<b>(67,639,799)</b>
<b>INCREASE/(DECREASE)</b>	<b>20,747,882</b>	<b>14,564,933</b>	<b>(268,259)</b>	<b>5,554,918</b>	<b>18,677,648</b>
<b>BEGINNING BALANCE</b>	<b>66,324,704</b>	<b>87,072,586</b>	<b>101,637,519</b>	<b>101,369,260</b>	<b>106,924,178</b>
<b>ENDING BALANCE</b>	<b>87,072,586</b>	<b>101,637,519</b>	<b>101,369,260</b>	<b>106,924,178</b>	<b>125,601,826</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## GENERAL FUND

### UNRESTRICTED - SUPPLEMENTAL GRANT ONLY

The Local Control Funding Formula includes a Supplemental grant that is legally unrestricted, but is intended to be spent to improve and increase services to low-income students, English learners, and foster youth. It is a portion of the Unrestricted General Fund.

	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Estimated	Adopted	Projected	Projected
<b>REVENUES</b>					
LCFF Base					
LCFF Supplemental	36,302,182	40,845,093	51,253,947	59,162,603	60,864,054
Federal					
Other State					
Other Local		9,194			
<b>TOTAL REVENUES</b>	<b>36,302,182</b>	<b>40,854,287</b>	<b>51,253,947</b>	<b>59,162,603</b>	<b>60,864,054</b>
<b>EXPENSES</b>					
Certificated Salaries	15,383,167	17,804,297	20,310,349	20,348,109	20,531,143
Classified Salaries	3,754,909	4,998,424	6,934,876	6,997,290	7,060,265
Employee Benefits	8,274,016	9,997,783	12,942,049	13,123,489	13,389,806
Books and Supplies	1,293,486	1,825,080	3,312,150	3,325,399	3,338,701
Services and Operating	1,598,022	2,908,347	4,023,955	4,040,051	4,056,211
Capital Outlay	0	43,394	0	0	0
Other	1,135,047	1,207,447	1,929,449	1,942,074	1,964,071
<b>TOTAL EXPENSES</b>	<b>31,438,647</b>	<b>38,784,772</b>	<b>49,452,828</b>	<b>49,776,412</b>	<b>50,340,198</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>(8,355)</b>	<b>(7,276)</b>	<b>(7,276)</b>	<b>(8,355)</b>	<b>(8,355)</b>
<b>INCREASE/(DECREASE)</b>	<b>4,855,180</b>	<b>2,062,239</b>	<b>1,793,843</b>	<b>9,377,836</b>	<b>10,515,501</b>
<b>BEGINNING BALANCE</b>	<b>3,710,877</b>	<b>8,566,057</b>	<b>10,628,296</b>	<b>12,422,139</b>	<b>21,799,975</b>
<b>ENDING BALANCE</b>	<b>8,566,057</b>	<b>10,628,296</b>	<b>12,422,139</b>	<b>21,799,975</b>	<b>32,315,476</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## GENERAL FUND

### RESTRICTED

The Restricted portion of the General Fund is used to account for ordinary activities that are funded with legally restricted revenues, for a very specific purpose. Such restricted funds include; Title I, Title II, IDEA (Special Education), and state lottery revenues.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
<b>REVENUES</b>					
LCFF Base	2,162,389	2,380,355	2,380,355	2,380,355	2,380,355
LCFF Supplemental	0	0	0	0	0
Federal	92,492,983	93,276,138	97,249,921	36,126,816	32,969,982
Other State	96,968,067	134,464,534	92,790,544	92,322,524	92,803,353
Other Local	6,435,352	8,144,736	5,643,915	6,001,577	6,029,653
<b>TOTAL REVENUES</b>	<b>198,058,791</b>	<b>238,265,763</b>	<b>198,064,735</b>	<b>136,831,272</b>	<b>134,183,343</b>
<b>EXPENSES</b>					
Certificated Salaries	76,476,121	64,874,056	64,466,807	54,336,898	53,268,008
Classified Salaries	46,964,055	47,375,864	51,904,349	38,408,675	37,521,994
Employee Benefits	74,223,784	77,968,304	85,141,938	71,461,985	71,284,940
Books and Supplies	14,919,144	32,993,902	21,629,884	20,330,620	16,023,138
Services and Operating	18,071,103	27,706,217	13,053,358	9,368,315	8,493,342
Capital Outlay	353,746	1,165,128	10,756,255	744,255	663,955
Other	6,490,117	5,754,536	7,384,148	5,960,312	5,956,432
<b>TOTAL EXPENSES</b>	<b>237,498,070</b>	<b>257,838,007</b>	<b>254,336,739</b>	<b>200,611,060</b>	<b>193,211,809</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>50,462,644</b>	<b>50,055,701</b>	<b>59,084,551</b>	<b>65,763,592</b>	<b>67,209,720</b>
<b>INCREASE/(DECREASE)</b>	<b>11,023,366</b>	<b>30,483,457</b>	<b>2,812,547</b>	<b>1,983,804</b>	<b>8,181,254</b>
<b>BEGINNING BALANCE</b>	<b>42,656,505</b>	<b>53,679,871</b>	<b>84,163,328</b>	<b>86,975,875</b>	<b>88,959,679</b>
<b>ENDING BALANCE</b>	<b>53,679,871</b>	<b>84,163,328</b>	<b>86,975,875</b>	<b>88,959,679</b>	<b>97,140,932</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## SPECIAL REVENUE FUND

### TOTAL

The Special Revenue Fund consists of seven independent sub-funds. Each has restricted revenue is self-balancing according to GAAP and has the goal of being self-sustaining.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
<b>REVENUES</b>					
LCFF Base	2,190,038	2,497,915	3,188,513	3,321,034	3,420,772
LCFF Supplemental	0	0	0	0	0
Federal	33,950,348	34,152,358	30,074,316	30,074,316	30,074,316
Other State	14,020,922	25,880,822	24,754,066	25,135,723	25,470,750
Other Local	8,507,977	7,681,308	7,407,729	8,050,054	8,202,436
Transfers In	2,000,000	6,332,004	3,863,587	3,810,400	3,810,400
<b>TOTAL REVENUES</b>	<b>60,669,285</b>	<b>76,544,407</b>	<b>69,288,211</b>	<b>70,391,527</b>	<b>70,978,674</b>
<b>EXPENSES</b>					
Certificated Salaries	11,126,333	12,300,531	12,239,322	12,137,796	12,247,036
Classified Salaries	9,943,085	11,785,063	13,018,247	13,012,864	13,124,509
Employee Benefits	12,029,440	13,987,205	15,675,228	15,826,153	16,156,666
Books and Supplies	11,836,717	18,955,467	14,552,990	14,862,051	15,014,786
Services and Operating	4,070,259	3,875,230	2,723,544	2,763,234	2,762,299
Capital Outlay	927,924	2,829,934	0	2,250,000	2,250,000
Other Expenses	1,185,289	1,326,926	1,617,516	1,628,902	1,642,637
Transfers Out	5,769,958	6,451,629	6,800,189	7,083,144	7,339,738
<b>TOTAL EXPENSES</b>	<b>56,889,005</b>	<b>71,511,985</b>	<b>66,627,036</b>	<b>69,564,144</b>	<b>70,537,670</b>
<b>INCREASE/(DECREASE)</b>	<b>3,780,280</b>	<b>5,032,422</b>	<b>2,661,175</b>	<b>827,383</b>	<b>441,004</b>
<b>BEGINNING BALANCE</b>	<b>14,430,698</b>	<b>18,210,979</b>	<b>23,243,401</b>	<b>25,904,576</b>	<b>26,731,959</b>
<b>ENDING BALANCE</b>	<b>18,210,979</b>	<b>23,243,401</b>	<b>25,904,576</b>	<b>26,731,959</b>	<b>27,172,963</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## SPECIAL REVENUE FUND

### ASSOCIATED STUDENT BODY

San Juan Unified School District has Associated Student Body (ASB) accounts at many of our sites. The district has fiduciary responsibility for ASBs, their budget and accounting records are included within district documents (budget and audit, etc.)

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
<b>REVENUES</b>					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	2,074,583	1,851,171	1,851,171	1,851,171	1,851,171
Transfers In					
<b>TOTAL REVENUES</b>	<b>2,074,583</b>	<b>1,851,171</b>	<b>1,851,171</b>	<b>1,851,171</b>	<b>1,851,171</b>
<b>EXPENSES</b>					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies	394,489	394,490	394,490	394,490	394,490
Services and Operating	1,555,487	1,456,681	1,456,681	1,456,681	1,456,681
Capital Outlay					
Other Expenses					
Transfers Out					
<b>TOTAL EXPENSES</b>	<b>1,949,976</b>	<b>1,851,171</b>	<b>1,851,171</b>	<b>1,851,171</b>	<b>1,851,171</b>
<b>INCREASE/(DECREASE)</b>	<b>124,607</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING BALANCE</b>	<b>1,920,238</b>	<b>2,044,845</b>	<b>2,044,845</b>	<b>2,044,845</b>	<b>2,044,845</b>
<b>ENDING BALANCE</b>	<b>2,044,845</b>	<b>2,044,845</b>	<b>2,044,845</b>	<b>2,044,845</b>	<b>2,044,845</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## SPECIAL REVENUE FUND

### CHARTER SCHOOLS

San Juan Unified School District charters a dependent schools; Choices.

The district has fiduciary responsibility for dependent charter schools, their budget and accounting records are included within district documents (budget and audit, etc.)

	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Estimated	Adopted	Projected	Projected
<b>REVENUES</b>					
LCFF Base	2,190,038	2,497,915	3,188,513	3,321,034	3,420,772
LCFF Supplemental					
Federal					
Other State	314,826	652,560	362,312	367,886	372,823
Other Local	13,324	14,002	10,000	10,000	10,000
Transfers In					
<b>TOTAL REVENUES</b>	<b>2,518,188</b>	<b>3,164,477</b>	<b>3,560,825</b>	<b>3,698,920</b>	<b>3,803,595</b>
<b>EXPENSES</b>					
Certificated Salaries	1,605,480	1,437,094	1,399,879	1,435,437	1,448,356
Classified Salaries	172,298	228,116	233,718	235,821	237,944
Employee Benefits	844,200	911,620	898,645	868,356	875,539
Books and Supplies	32,118	37,479	35,500	44,437	44,437
Services and Operating	393,289	350,414	258,574	300,000	325,000
Capital Outlay	0		0		
Other Expenses	4,812	612	84	0	0
Transfers Out	234,410	255,937	281,530	309,683	340,651
<b>TOTAL EXPENSES</b>	<b>3,286,607</b>	<b>3,221,272</b>	<b>3,107,930</b>	<b>3,193,734</b>	<b>3,271,926</b>
<b>INCREASE/(DECREASE)</b>	<b>(768,419)</b>	<b>(56,795)</b>	<b>452,895</b>	<b>505,186</b>	<b>531,669</b>
<b>BEGINNING BALANCE</b>	<b>1,496,173</b>	<b>727,754</b>	<b>670,959</b>	<b>1,123,854</b>	<b>1,629,040</b>
<b>ENDING BALANCE</b>	<b>727,754</b>	<b>670,959</b>	<b>1,123,854</b>	<b>1,629,040</b>	<b>2,160,709</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## SPECIAL REVENUE FUND

### SPECIAL EDUCATION PASS-THROUGH

As the Administrative Unit (AU) of a regional Special Education Local Plan Area (SELPA), the district uses this fund to account for Special Education revenue passed through to other participating districts.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
<b>REVENUES</b>					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	5,434,089	6,087,890	6,354,244	6,604,114	6,824,660
Other Local					
Transfers In					
<b>TOTAL REVENUES</b>	<b>5,434,089</b>	<b>6,087,890</b>	<b>6,354,244</b>	<b>6,604,114</b>	<b>6,824,660</b>
<b>EXPENSES</b>					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating					
Capital Outlay					
Other Expenses					
Transfers Out	5,434,089	6,087,890	6,354,244	6,604,114	6,824,660
<b>TOTAL EXPENSES</b>	<b>5,434,089</b>	<b>6,087,890</b>	<b>6,354,244</b>	<b>6,604,114</b>	<b>6,824,660</b>
<b>INCREASE/(DECREASE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).



## SPECIAL REVENUE FUND

### ADULT EDUCATION

The district serves nearly 4,000 students in adult education programs. This fund is used to account separately for the day-to-day operations of this program.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
<b>REVENUES</b>					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	440,319	484,435	480,081	480,081	480,081
Other State	2,731,152	3,628,422	3,598,829	3,598,829	3,598,829
Other Local	43,900	130,639	127,553	127,553	127,553
Transfers In		57,055			
<b>TOTAL REVENUES</b>	<b>3,215,371</b>	<b>4,300,551</b>	<b>4,206,463</b>	<b>4,206,463</b>	<b>4,206,463</b>
<b>EXPENSES</b>					
Certificated Salaries	1,045,710	1,275,411	1,186,596	1,197,276	1,208,051
Classified Salaries	303,203	439,356	581,603	586,837	592,118
Employee Benefits	581,595	825,320	894,674	927,756	944,250
Books and Supplies	105,470	264,933	210,073	195,449	183,886
Services and Operating	1,173,034	1,544,122	1,297,203	1,268,176	1,250,696
Capital Outlay					
Other Expenses	64,906	60,696	71,080	70,887	70,689
Transfers Out	93,476	99,347	164,415	169,347	174,427
<b>TOTAL EXPENSES</b>	<b>3,367,395</b>	<b>4,509,185</b>	<b>4,405,644</b>	<b>4,415,728</b>	<b>4,424,117</b>
<b>INCREASE/(DECREASE)</b>	<b>(152,024)</b>	<b>(208,634)</b>	<b>(199,181)</b>	<b>(209,265)</b>	<b>(217,654)</b>
<b>BEGINNING BALANCE</b>	<b>2,288,487</b>	<b>2,136,463</b>	<b>1,927,829</b>	<b>1,728,648</b>	<b>1,519,383</b>
<b>ENDING BALANCE</b>	<b>2,136,463</b>	<b>1,927,829</b>	<b>1,728,648</b>	<b>1,519,383</b>	<b>1,301,729</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## SPECIAL REVENUE FUND

### CHILD DEVELOPMENT

The district serves over 3,000 students in three programs; infant toddler, preschool, and after school programs. This fund is used to account separately for federal, state, and local revenues.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
<b>REVENUES</b>					
LCFF Base					
LCFF Supplemental					
Federal	14,258,878	17,751,695	14,174,203	14,174,203	14,174,203
Other State	4,454,850	6,323,018	4,750,878	4,750,878	4,750,878
Other Local	5,056,571	5,777,686	5,614,189	6,165,660	6,277,700
Transfers In	0	4,269,949	1,863,587	1,810,400	1,810,400
<b>TOTAL REVENUES</b>	<b>23,770,299</b>	<b>34,122,348</b>	<b>26,402,857</b>	<b>26,901,141</b>	<b>27,013,181</b>
<b>EXPENSES</b>					
Certificated Salaries	8,475,143	9,588,026	9,652,847	9,505,083	9,590,629
Classified Salaries	4,510,816	5,179,151	5,558,922	5,490,334	5,538,205
Employee Benefits	7,468,198	8,707,512	9,350,707	9,358,418	9,546,868
Books and Supplies	2,915,259	7,051,034	1,657,304	1,633,343	1,455,699
Services and Operating	322,562	811,904	183,068	206,677	194,507
Capital Outlay					
Other Expenses	757,336	877,215	1,001,523	1,003,596	1,008,958
Transfers Out	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>24,449,314</b>	<b>32,214,842</b>	<b>27,404,371</b>	<b>27,197,451</b>	<b>27,334,866</b>
<b>INCREASE/(DECREASE)</b>	<b>(679,015)</b>	<b>1,907,506</b>	<b>(1,001,514)</b>	<b>(296,310)</b>	<b>(321,685)</b>
<b>BEGINNING BALANCE</b>	<b>4,285,227</b>	<b>3,606,212</b>	<b>5,513,718</b>	<b>4,512,204</b>	<b>4,215,894</b>
<b>ENDING BALANCE</b>	<b>3,606,212</b>	<b>5,513,718</b>	<b>4,512,204</b>	<b>4,215,894</b>	<b>3,894,209</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## SPECIAL REVENUE FUND

### CAFETERIA

The district serves approximately 15,000 meals each school day. This fund is used to account separately for federal, state, and local resources to operate the child nutrition program. Principle revenues in this fund are federal and state child nutrition programs and local sales.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
<b>REVENUES</b>					
LCFF Base					
LCFF Supplemental					
Federal	19,251,151	15,916,228	15,420,032	15,420,032	15,420,032
Other State	1,086,005	9,188,932	9,687,803	9,814,016	9,923,560
Other Local	1,302,953	1,696,987	1,655,987	1,726,841	1,767,183
Transfers In	0	5,000	0		
<b>TOTAL REVENUES</b>	<b>21,640,109</b>	<b>26,807,147</b>	<b>26,763,822</b>	<b>26,960,889</b>	<b>27,110,775</b>
<b>EXPENSES</b>					
Certificated Salaries					
Classified Salaries	4,956,594	5,903,061	6,644,004	6,699,872	6,756,242
Employee Benefits	3,135,421	3,537,693	4,531,202	4,671,623	4,790,009
Books and Supplies	8,373,347	11,552,013	12,650,113	12,988,822	13,330,764
Services and Operating	597,160	1,045,031	984,699	988,381	992,096
Capital Outlay	0	466,157	0	0	0
Other Expenses	358,235	388,403	544,829	554,419	562,990
Transfers Out	7,983	8,455	0	0	0
<b>TOTAL EXPENSES</b>	<b>17,428,740</b>	<b>22,900,813</b>	<b>25,354,847</b>	<b>25,903,117</b>	<b>26,432,101</b>
<b>INCREASE/(DECREASE)</b>	<b>4,211,369</b>	<b>3,906,334</b>	<b>1,408,975</b>	<b>1,057,772</b>	<b>678,674</b>
<b>BEGINNING BALANCE</b>	<b>2,809,092</b>	<b>7,020,462</b>	<b>10,926,796</b>	<b>12,335,771</b>	<b>13,393,543</b>
<b>ENDING BALANCE</b>	<b>7,020,462</b>	<b>10,926,796</b>	<b>12,335,771</b>	<b>13,393,543</b>	<b>14,072,217</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## SPECIAL REVENUE FUND

### DEFERRED MAINTENANCE

This fund is used to account separately for the district deferred maintenance program. Funds may be expended for purposes such as the repair and replacement of major facility systems; plumbing, heating, cooling, electrical, roofing, etc.

	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Estimated	Adopted	Projected	Projected
<b>REVENUES</b>					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	16,646	61,994	20,000	20,000	20,000
Transfers In	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
<b>TOTAL REVENUES</b>	<b>2,016,646</b>	<b>2,061,994</b>	<b>2,020,000</b>	<b>2,020,000</b>	<b>2,020,000</b>
<b>EXPENSES</b>					
Certificated Salaries					
Classified Salaries	174	35,379	0	0	0
Employee Benefits	26	5,060	0	0	0
Books and Supplies	16,032	50,008	0	0	0
Services and Operating	28,728	123,759	0	0	0
Capital Outlay	927,924	2,363,777	0	2,250,000	2,250,000
Other Expenses					
Transfers Out					
<b>TOTAL EXPENSES</b>	<b>972,884</b>	<b>2,577,983</b>	<b>0</b>	<b>2,250,000</b>	<b>2,250,000</b>
<b>INCREASE/(DECREASE)</b>	<b>1,043,762</b>	<b>(515,989)</b>	<b>2,020,000</b>	<b>(230,000)</b>	<b>(230,000)</b>
<b>BEGINNING BALANCE</b>	<b>1,631,481</b>	<b>2,675,243</b>	<b>2,159,254</b>	<b>4,179,254</b>	<b>3,949,254</b>
<b>ENDING BALANCE</b>	<b>2,675,243</b>	<b>2,159,254</b>	<b>4,179,254</b>	<b>3,949,254</b>	<b>3,719,254</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## CAPITAL PROJECTS FUND

### TOTAL

The Capital Projects Fund includes four separate sub-funds, each accounting for the activities, expenditures, and financing of district capital improvement projects.

	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Estimated	Adopted	Projected	Projected
<b>REVENUES</b>					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	0	0	0	0	0
Other State	757,022	19,259,463	0	0	0
Other Local	110,781,203	80,972,264	3,319,946	3,234,174	3,090,959
Transfers In	174,955,147	20,116,461	150,967,458	4,471,182	485,317
<b>TOTAL REVENUES</b>	<b>286,493,372</b>	<b>120,348,188</b>	<b>154,287,404</b>	<b>7,705,356</b>	<b>3,576,276</b>
<b>EXPENSES</b>					
Certificated Salaries	0	0	0	0	0
Classified Salaries	1,103,342	1,849,127	1,150,894	1,173,114	1,183,673
Employee Benefits	523,265	709,260	614,149	641,400	660,906
Books and Supplies	1,005,131	1,037,746	11,964	100,000	105,000
Services and Operating	4,484,811	3,328,127	2,939,415	2,295,424	2,253,862
Capital Outlay	92,935,363	152,260,022	5,766,593	4,913,000	4,913,000
Other Expenses	91,915,715	88,234,983	0	0	0
Transfers Out	15,343,941	19,680,377	0	4,000,000	0
<b>TOTAL EXPENSES</b>	<b>207,311,568</b>	<b>267,099,642</b>	<b>10,483,015</b>	<b>13,122,938</b>	<b>9,116,441</b>
<b>INCREASE/(DECREASE)</b>	<b>79,181,804</b>	<b>(146,751,454)</b>	<b>143,804,389</b>	<b>(5,417,582)</b>	<b>(5,540,165)</b>
<b>BEGINNING BALANCE</b>	<b>256,872,685</b>	<b>336,054,488</b>	<b>189,303,034</b>	<b>333,107,423</b>	<b>327,689,841</b>
<b>ENDING BALANCE</b>	<b>336,054,488</b>	<b>189,303,034</b>	<b>333,107,423</b>	<b>327,689,841</b>	<b>322,149,676</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## CAPITAL PROJECTS FUND

### BUILDING

This fund is used to account separately for proceeds from the sale of bonds authorized by Measures S (1998), J (2002), and N (2012). It may not be used for any other purpose.

	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Estimated	Adopted	Projected	Projected
<b>REVENUES</b>					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	20,787	0	0	0	0
Other Local	2,324,460	3,114,162	1,989,946	2,034,174	2,090,959
Transfers In	165,690,749	20,116,461	150,967,458	4,471,182	485,317
<b>TOTAL REVENUES</b>	<b>168,035,996</b>	<b>23,230,623</b>	<b>152,957,404</b>	<b>6,505,356</b>	<b>2,576,276</b>
<b>EXPENSES</b>					
Certificated Salaries					
Classified Salaries	1,103,342	1,849,127	1,150,894	1,173,114	1,183,673
Employee Benefits	523,265	709,260	614,149	641,400	660,906
Books and Supplies	1,005,131	1,037,746	11,964	100,000	105,000
Services and Operating	4,428,015	3,298,127	2,919,415	2,195,424	2,233,862
Capital Outlay	92,935,363	152,260,022	5,766,593	4,913,000	4,913,000
Other Expenses	0	0	0	0	0
Transfers Out					
<b>TOTAL EXPENSES</b>	<b>99,995,116</b>	<b>159,154,282</b>	<b>10,463,015</b>	<b>9,022,938</b>	<b>9,096,441</b>
<b>INCREASE/(DECREASE)</b>	<b>68,040,880</b>	<b>(135,923,659)</b>	<b>142,494,389</b>	<b>(2,517,582)</b>	<b>(6,520,165)</b>
<b>BEGINNING BALANCE</b>	<b>159,137,972</b>	<b>227,178,852</b>	<b>91,255,193</b>	<b>233,749,582</b>	<b>231,232,000</b>
<b>ENDING BALANCE</b>	<b>227,178,852</b>	<b>91,255,193</b>	<b>233,749,582</b>	<b>231,232,000</b>	<b>224,711,835</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## CAPITAL PROJECTS FUND

### CAPITAL FACILITIES

Each year the district receives fees levied on developers or other agencies as a condition of approving a development within district boundaries. Funds must be spent on approved capital projects or for items specified in the agreements with developers.

	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Estimated	Adopted	Projected	Projected
<b>REVENUES</b>					
LCFF Base					
LCFF Supplemental					
Federal					
Other State					
Other Local	3,158,714	1,879,288	1,330,000	1,200,000	1,000,000
Transfers In					
<b>TOTAL REVENUES</b>	<b>3,158,714</b>	<b>1,879,288</b>	<b>1,330,000</b>	<b>1,200,000</b>	<b>1,000,000</b>
<b>EXPENSES</b>					
Certificated Salaries					
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies		0	0	0	0
Services and Operating	56,796	30,000	20,000	100,000	20,000
Capital Outlay	0	0	0	0	0
Other Expenses	0	0	0	0	0
Transfers Out	0	5,000,000	0	4,000,000	
<b>TOTAL EXPENSES</b>	<b>56,796</b>	<b>5,030,000</b>	<b>20,000</b>	<b>4,100,000</b>	<b>20,000</b>
<b>INCREASE/(DECREASE)</b>	<b>3,101,918</b>	<b>(3,150,712)</b>	<b>1,310,000</b>	<b>(2,900,000)</b>	<b>980,000</b>
<b>BEGINNING BALANCE</b>	<b>4,592,663</b>	<b>7,694,581</b>	<b>4,543,869</b>	<b>5,853,869</b>	<b>2,953,869</b>
<b>ENDING BALANCE</b>	<b>7,694,581</b>	<b>4,543,869</b>	<b>5,853,869</b>	<b>2,953,869</b>	<b>3,933,869</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## CAPITAL PROJECTS FUND

### SPECIAL RESERVE - County School Facilities

The County Schools Facilities fund represents funds transferred from the State to the County for modernization projects under the School Facilities Program.

	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Estimated	Adopted	Projected	Projected
<b>REVENUES</b>					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	0	14,680,377	0		
Other Local	14,781,588	0	0		
Transfers In					
<b>TOTAL REVENUES</b>	<b>14,781,588</b>	<b>14,680,377</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENSES</b>					
Certificated Salaries					
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	0	0	0	0
Services and Operating	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other Expenses					
Transfers Out	14,783,941	14,680,377			
<b>TOTAL EXPENSES</b>	<b>14,783,941</b>	<b>14,680,377</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INCREASE/(DECREASE)</b>	<b>(2,353)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING BALANCE</b>	<b>2,353</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
<b>ENDING BALANCE</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).



## CAPITAL PROJECTS FUND

### BOND INTEREST AND REDEMPTION

This fund is used to account for the repayment of bonds issued by the district. The principle and interest on the bonds is paid by the county treasurer, from taxes levied by the county auditor-control. The county auditor maintains control of this fund.

	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Estimated	Adopted	Projected	Projected
<b>REVENUES</b>					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	736,235	4,579,086			
Other Local	90,516,440	75,978,814			
Transfers In	9,264,398				
<b>TOTAL REVENUES</b>	<b>100,517,074</b>	<b>80,557,900</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENSES</b>					
Certificated Salaries					
Classified Salaries					
Employee Benefits					
Books and Supplies					
Services and Operating					
Capital Outlay					
Other Expenses	91,915,715	88,234,983			
Transfers Out	560,000	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>92,475,715</b>	<b>88,234,983</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INCREASE/(DECREASE)</b>	<b>8,041,359</b>	<b>(7,677,083)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING BALANCE</b>	<b>93,139,696</b>	<b>101,181,055</b>	<b>93,503,972</b>	<b>93,503,972</b>	<b>93,503,972</b>
<b>ENDING BALANCE</b>	<b>101,181,055</b>	<b>93,503,972</b>	<b>93,503,972</b>	<b>93,503,972</b>	<b>93,503,972</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## SELF INSURANCE FUND

### TOTAL

This fund is used to separately account for the district self insured workers' compensation and vision insurance plans. Amounts contributed to this fund, from other funds, are lawfully restricted for insurance purposes.

	2021-22 Actual	2022-23 Estimated	2023-24 Adopted	2024-25 Projected	2025-26 Projected
<b>REVENUES</b>					
LCFF Base					
LCFF Supplemental					
Federal					
Other State	0	0	0	0	0
Other Local	23,661,081	25,607,300	26,286,023	26,238,491	26,349,309
Transfers In	2,000,000	1,587,094	0		
<b>TOTAL REVENUES</b>	<b>25,661,081</b>	<b>27,194,394</b>	<b>26,286,023</b>	<b>26,238,491</b>	<b>26,349,309</b>
<b>EXPENSES</b>					
Certificated Salaries	0	0	0	0	0
Classified Salaries	387,847	440,103	419,920	442,766	446,751
Employee Benefits	238,951	273,891	255,360	269,252	294,732
Books and Supplies	1,573	3,000	10,000	11,000	12,000
Services and Operating	28,260,244	26,304,680	27,793,351	28,572,111	26,280,543
Capital Outlay	0	0	0	0	0
Other Expenses	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>28,888,615</b>	<b>27,021,674</b>	<b>28,478,631</b>	<b>29,295,129</b>	<b>27,034,026</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>0</b>	<b>0</b>			<b>0</b>
<b>INCREASE/(DECREASE)</b>	<b>(3,227,535)</b>	<b>172,720</b>	<b>(2,192,608)</b>	<b>(3,056,638)</b>	<b>(684,717)</b>
<b>BEGINNING BALANCE</b>	<b>48,007,172</b>	<b>44,779,637</b>	<b>44,952,357</b>	<b>42,759,749</b>	<b>39,703,111</b>
<b>ENDING BALANCE</b>	<b>44,779,637</b>	<b>44,952,357</b>	<b>42,759,749</b>	<b>39,703,111</b>	<b>39,018,395</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	423,200,753.00	2,380,355.00	425,581,108.00	452,691,370.00	2,380,355.00	455,071,725.00	6.9%
2) Federal Revenue		8100-8299	0.00	93,276,138.00	93,276,138.00	0.00	97,249,921.00	97,249,921.00	4.3%
3) Other State Revenue		8300-8599	7,997,396.00	134,464,534.00	142,461,930.00	11,481,221.00	92,790,544.00	104,271,765.00	-26.8%
4) Other Local Revenue		8600-8799	2,451,101.00	8,144,736.00	10,595,837.00	390,783.00	5,643,915.00	6,034,698.00	-43.0%
5) TOTAL, REVENUES			433,649,250.00	238,265,763.00	671,915,013.00	464,563,374.00	198,064,735.00	662,628,109.00	-1.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	177,238,571.00	64,874,056.00	242,112,627.00	193,173,993.00	64,466,807.00	257,640,800.00	6.4%
2) Classified Salaries		2000-2999	47,155,931.00	47,375,864.00	94,531,795.00	54,249,997.00	51,904,349.00	106,154,346.00	12.3%
3) Employee Benefits		3000-3999	100,222,007.00	77,968,304.00	178,190,311.00	112,731,246.00	85,141,938.00	197,873,184.00	11.0%
4) Books and Supplies		4000-4999	8,701,685.00	32,993,902.00	41,695,587.00	10,968,088.00	21,629,884.00	32,597,972.00	-21.8%
5) Services and Other Operating Expenditures		5000-5999	28,571,842.00	27,706,217.00	56,278,059.00	30,265,516.00	13,053,358.00	43,318,874.00	-23.0%
6) Capital Outlay		6000-6999	2,364,104.00	1,165,128.00	3,529,232.00	5,852,476.00	10,756,255.00	16,608,731.00	370.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,713,851.00	107,404.00	1,821,255.00	1,731,083.00	107,404.00	1,838,487.00	0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,974,058.00)	5,647,132.00	(1,326,926.00)	(8,894,260.00)	7,276,744.00	(1,617,516.00)	21.9%
9) TOTAL, EXPENDITURES			358,993,933.00	257,838,007.00	616,831,940.00	400,078,139.00	254,336,739.00	654,414,878.00	6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			74,655,317.00	(19,572,244.00)	55,083,073.00	64,485,235.00	(56,272,004.00)	8,213,231.00	-85.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,642,203.00	6,331,241.00	7,973,444.00	60,463.00	3,814,637.00	3,875,100.00	-51.4%
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	(56,386,942.00)	56,386,942.00	0.00	(62,899,188.00)	62,899,188.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(58,028,145.00)	50,055,701.00	(7,972,444.00)	(62,959,651.00)	59,084,551.00	(3,875,100.00)	-51.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			16,627,172.00	30,483,457.00	47,110,629.00	1,525,584.00	2,812,547.00	4,338,131.00	-90.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	116,240,896.18	53,679,870.71	169,920,766.89	112,265,815.18	84,163,327.71	196,429,142.89	15.6%
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)			116,240,896.18	53,679,870.71	169,920,766.89	112,265,815.18	84,163,327.71	196,429,142.89	15.6%
d) Other Restatements		9795	(20,602,253.00)	0.00	(20,602,253.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,638,643.18	53,679,870.71	149,318,513.89	112,265,815.18	84,163,327.71	196,429,142.89	31.6%
2) Ending Balance, June 30 (E + F1e)			112,265,815.18	84,163,327.71	196,429,142.89	113,791,399.18	86,975,874.71	200,767,273.89	2.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores		9712	84,285.22	0.00	84,285.22	84,931.18	0.00	84,931.18	0.8%
Prepaid Items		9713	17,441.33	1,047,251.17	1,064,692.50	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	83,116,076.82	83,116,076.82	0.00	86,975,874.99	86,975,874.99	4.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	41,240,172.00	0.00	41,240,172.00	35,075,476.20	0.00	35,075,476.20	-14.9%
Bus Replacement Plan	0000	9760	13,524,000.00		13,524,000.00			0.00	
Technology Device Refresh and Enhancements	0000	9760	9,150,115.00		9,150,115.00			0.00	
Carry over of unspent Supplemental Grants	0000	9760	8,566,057.00		8,566,057.00			0.00	
Textbook Adoptions	0000	9760	10,000,000.00		10,000,000.00			0.00	
Bus Replacement Plan	0000	9760			0.00	9,783,750.00		9,783,750.00	
Technology Device Refresh and Enhancements	0000	9760			0.00	9,150,115.00		9,150,115.00	
Carry over of Unspent Supplemental Grants	0000	9760			0.00	6,141,611.20		6,141,611.20	
Textbook Adoptions	0000	9760			0.00	10,000,000.00		10,000,000.00	
d) Assigned									
Other Assignments		9780	2,212,751.35	0.00	2,212,751.35	6,280,528.15	0.00	6,280,528.15	183.8%
ERP Implementation	0000	9780	150,512.00		150,512.00			0.00	
Additional Unspent Supplemental Grants	0000	9780	2,042,124.20		2,042,124.20			0.00	
Carry over of Concentration Grant	0000	9780	20,115.15		20,115.15			0.00	
Carry over of Concentration Grant	0000	9780			0.00	6,280,528.15		6,280,528.15	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,496,108.00	0.00	12,496,108.00	13,165,799.56	0.00	13,165,799.56	5.4%
Unassigned/Unappropriated Amount		9790	56,010,057.28	(.28)	56,010,057.00	58,979,664.09	(.28)	58,979,663.81	5.3%
<b>G. ASSETS</b>									
1) Cash									

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) in County Treasury		9110	182,693,432.66	55,344,083.26	238,037,515.92				
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	205,000.00	0.00	205,000.00				
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	12,533,780.03	0.00	12,533,780.03				
3) Accounts Receivable		9200	976,736.75	6,608,945.83	7,585,682.58				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	84,285.22	0.00	84,285.22				
7) Prepaid Expenditures		9330	17,441.33	1,047,251.17	1,064,692.50				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			196,510,675.99	63,000,280.26	259,510,956.25				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	25,911,345.36	4,852.26	25,916,197.62				
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	2,083,782.55	2,083,782.55				
6) TOTAL, LIABILITIES			25,911,345.36	2,088,634.81	27,999,980.17				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			170,599,330.63	60,911,645.45	231,510,976.08				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	209,636,289.00	0.00	209,636,289.00	235,026,605.00	0.00	235,026,605.00	12.1%

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)	
Education Protection Account State Aid - Current Year		8012	107,846,648.00	0.00	107,846,648.00	113,115,877.00	0.00	113,115,877.00	4.9%
State Aid - Prior Years		8019	332,625.00	0.00	332,625.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	815,739.00	0.00	815,739.00	815,739.00	0.00	815,739.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	109,027,532.00	0.00	109,027,532.00	109,027,532.00	0.00	109,027,532.00	0.0%
Unsecured Roll Taxes		8042	3,629,664.00	0.00	3,629,664.00	3,629,664.00	0.00	3,629,664.00	0.0%
Prior Years' Taxes		8043	1,107,051.00	0.00	1,107,051.00	1,107,051.00	0.00	1,107,051.00	0.0%
Supplemental Taxes		8044	4,428,716.00	0.00	4,428,716.00	4,428,716.00	0.00	4,428,716.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	17,240,222.00	0.00	17,240,222.00	17,240,222.00	0.00	17,240,222.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	200,853.00	0.00	200,853.00	200,853.00	0.00	200,853.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	23,000.00	0.00	23,000.00	23,000.00	0.00	23,000.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(11,500.00)	0.00	(11,500.00)	(11,500.00)	0.00	(11,500.00)	0.0%
Subtotal, LCFF Sources			454,276,839.00	0.00	454,276,839.00	484,603,759.00	0.00	484,603,759.00	6.7%
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	(31,076,086.00)	0.00	(31,076,086.00)	(31,912,389.00)	0.00	(31,912,389.00)	2.7%
Property Taxes Transfers		8097	0.00	2,380,355.00	2,380,355.00	0.00	2,380,355.00	2,380,355.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			423,200,753.00	2,380,355.00	425,581,108.00	452,691,370.00	2,380,355.00	455,071,725.00	6.9%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	13,085,122.00	13,085,122.00	0.00	12,688,038.00	12,688,038.00	-3.0%
Special Education Discretionary Grants		8182	0.00	3,325,714.00	3,325,714.00	0.00	1,259,861.00	1,259,861.00	-62.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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	27,500.00	27,500.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		16,322,634.00	16,322,634.00		18,950,478.00	18,950,478.00	16.1%
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		1,921,673.00	1,921,673.00		2,051,923.00	2,051,923.00	6.8%
Title III, Part A, Immigrant Student Program	4201	8290		80,126.00	80,126.00		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		833,097.00	833,097.00		880,716.00	880,716.00	5.7%
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		2,551,984.00	2,551,984.00		2,429,765.00	2,429,765.00	-4.8%
Career and Technical Education	3500-3599	8290		476,673.00	476,673.00		557,321.00	557,321.00	16.9%
All Other Federal Revenue	All Other	8290	0.00	54,651,615.00	54,651,615.00	0.00	58,431,819.00	58,431,819.00	6.9%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	93,276,138.00	93,276,138.00	0.00	97,249,921.00	97,249,921.00	4.3%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		33,225,499.00	33,225,499.00		33,340,837.00	33,340,837.00	0.3%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,544,284.00	0.00	1,544,284.00	1,696,091.00	0.00	1,696,091.00	9.8%
Lottery - Unrestricted and Instructional Materials		8560	6,167,987.00	2,430,912.00	8,598,899.00	6,171,000.00	2,432,100.00	8,603,100.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									

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)	
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		5,304,975.00	5,304,975.00		4,549,209.00	4,549,209.00	-14.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		372,201.00	372,201.00		305,229.00	305,229.00	-18.0%
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		1,687,532.00	1,687,532.00		1,878,218.00	1,878,218.00	11.3%
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	285,125.00	91,443,415.00	91,728,540.00	3,614,130.00	50,284,951.00	53,899,081.00	-41.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,997,396.00</b>	<b>134,464,534.00</b>	<b>142,461,930.00</b>	<b>11,481,221.00</b>	<b>92,790,544.00</b>	<b>104,271,765.00</b>	<b>-26.8%</b>
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									



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)	
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	37,938.00	117,884.00	155,822.00	0.00	117,884.00	117,884.00	-24.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	20,000.00	981,706.00	1,001,706.00	0.00	1,109,901.00	1,109,901.00	10.8%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	11,500.00	0.00	11,500.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,881,663.00	6,713,116.00	8,594,779.00	390,783.00	4,059,519.00	4,450,302.00	-48.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		332,030.00	332,030.00		356,611.00	356,611.00	7.4%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,451,101.00	8,144,736.00	10,595,837.00	390,783.00	5,643,915.00	6,034,698.00	-43.0%
TOTAL, REVENUES			433,649,250.00	238,265,763.00	671,915,013.00	464,563,374.00	198,064,735.00	662,628,109.00	-1.4%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	144,583,506.00	46,486,579.00	191,070,085.00	157,314,732.00	46,568,809.00	203,883,541.00	6.7%
Certificated Pupil Support Salaries		1200	9,389,977.00	7,564,003.00	16,953,980.00	11,238,068.00	7,652,831.00	18,890,899.00	11.4%
Certificated Supervisors' and Administrators' Salaries		1300	19,285,379.00	3,961,300.00	23,246,679.00	20,107,252.00	3,998,095.00	24,105,347.00	3.7%
Other Certificated Salaries		1900	3,979,709.00	6,862,174.00	10,841,883.00	4,513,941.00	6,247,072.00	10,761,013.00	-0.7%
TOTAL, CERTIFICATED SALARIES			177,238,571.00	64,874,056.00	242,112,627.00	193,173,993.00	64,466,807.00	257,640,800.00	6.4%

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)	
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,854,046.00	20,363,781.00	22,217,827.00	2,811,734.00	24,737,041.00	27,548,775.00	24.0%
Classified Support Salaries		2200	20,225,119.00	13,823,428.00	34,048,547.00	22,989,276.00	14,750,609.00	37,739,885.00	10.8%
Classified Supervisors' and Administrators' Salaries		2300	6,022,286.00	4,933,006.00	10,955,292.00	6,552,719.00	4,989,282.00	11,542,001.00	5.4%
Clerical, Technical and Office Salaries		2400	17,735,333.00	2,211,601.00	19,946,934.00	19,631,787.00	2,308,419.00	21,940,206.00	10.0%
Other Classified Salaries		2900	1,319,147.00	6,044,048.00	7,363,195.00	2,264,481.00	5,118,998.00	7,383,479.00	0.3%
TOTAL, CLASSIFIED SALARIES			47,155,931.00	47,375,864.00	94,531,795.00	54,249,997.00	51,904,349.00	106,154,346.00	12.3%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	33,122,271.00	32,588,199.00	65,710,470.00	36,107,024.00	32,763,861.00	68,870,885.00	4.8%
PERS		3201-3202	11,807,206.00	12,243,393.00	24,050,599.00	14,867,979.00	14,380,050.00	29,248,029.00	21.6%
OASDI/Medicare/Alternative		3301-3302	6,272,746.00	4,673,369.00	10,946,115.00	6,916,980.00	4,932,344.00	11,849,324.00	8.3%
Health and Welfare Benefits		3401-3402	36,326,979.00	21,300,599.00	57,627,578.00	42,028,843.00	26,280,352.00	68,309,195.00	18.5%
Unemployment Insurance		3501-3502	1,146,698.00	583,490.00	1,730,188.00	120,944.00	56,486.00	177,430.00	-89.7%
Workers' Compensation		3601-3602	3,980,400.00	1,968,803.00	5,949,203.00	4,434,666.00	2,087,183.00	6,521,849.00	9.6%
OPEB, Allocated		3701-3702	4,494,977.00	2,762,482.00	7,257,459.00	4,912,892.00	2,932,851.00	7,845,743.00	8.1%
OPEB, Active Employees		3751-3752	23.00	31.00	54.00	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	3,070,707.00	1,847,938.00	4,918,645.00	3,341,918.00	1,708,811.00	5,050,729.00	2.7%
TOTAL, EMPLOYEE BENEFITS			100,222,007.00	77,968,304.00	178,190,311.00	112,731,246.00	85,141,938.00	197,873,184.00	11.0%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	8,092,895.00	8,092,895.00	0.00	715,536.00	715,536.00	-91.2%
Books and Other Reference Materials		4200	384,161.00	1,221,155.00	1,605,316.00	308,005.00	689,839.00	997,844.00	-37.8%
Materials and Supplies		4300	7,417,280.00	15,128,974.00	22,546,254.00	9,181,068.00	17,093,032.00	26,274,100.00	16.5%
Noncapitalized Equipment		4400	900,092.00	7,348,499.00	8,248,591.00	1,479,015.00	1,938,149.00	3,417,164.00	-58.6%
Food		4700	152.00	1,202,379.00	1,202,531.00	0.00	1,193,328.00	1,193,328.00	-0.8%
TOTAL, BOOKS AND SUPPLIES			8,701,685.00	32,993,902.00	41,695,587.00	10,968,088.00	21,629,884.00	32,597,972.00	-21.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	279,057.00	18,596,431.00	18,875,488.00	62,422.00	12,017,718.00	12,080,140.00	-36.0%
Travel and Conferences		5200	856,181.00	1,203,544.00	2,059,725.00	706,390.00	394,102.00	1,100,492.00	-46.6%
Dues and Memberships		5300	257,424.00	86,200.00	343,624.00	236,049.00	6,943.00	242,992.00	-29.3%
Insurance		5400 - 5450	3,898,463.00	175.00	3,898,638.00	3,860,108.00	0.00	3,860,108.00	-1.0%
Operations and Housekeeping Services		5500	9,835,366.00	425,000.00	10,260,366.00	10,369,441.00	0.00	10,369,441.00	1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,318,069.00	511,387.00	1,829,456.00	1,050,643.00	333,029.00	1,383,672.00	-24.4%
Transfers of Direct Costs		5710	553,158.00	(553,158.00)	0.00	880,235.00	(880,235.00)	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)	
Transfers of Direct Costs - Interfund		5750	(1,873,223.00)	(5,801,186.00)	(7,674,409.00)	(1,261,540.00)	(5,828,589.00)	(7,090,129.00)	-7.6%
Professional/Consulting Services and Operating Expenditures		5800	12,013,360.00	12,897,583.00	24,910,943.00	12,717,150.00	6,796,154.00	19,513,304.00	-21.7%
Communications		5900	1,433,987.00	340,241.00	1,774,228.00	1,644,618.00	214,236.00	1,858,854.00	4.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>28,571,842.00</b>	<b>27,706,217.00</b>	<b>56,278,059.00</b>	<b>30,265,516.00</b>	<b>13,053,358.00</b>	<b>43,318,874.00</b>	<b>-23.0%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	10,000,000.00	10,000,000.00	New
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	2,308,395.00	1,165,128.00	3,473,523.00	5,852,476.00	610,255.00	6,462,731.00	86.1%
Equipment Replacement		6500	55,709.00	0.00	55,709.00	0.00	146,000.00	146,000.00	162.1%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,364,104.00</b>	<b>1,165,128.00</b>	<b>3,529,232.00</b>	<b>5,852,476.00</b>	<b>10,756,255.00</b>	<b>16,608,731.00</b>	<b>370.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements									
		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		7130	0.00	107,404.00	107,404.00	0.00	107,404.00	107,404.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		7142	1,413,423.00	0.00	1,413,423.00	1,581,065.00	0.00	1,581,065.00	11.9%
		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
	6500	7221		0.00	0.00		0.00	0.00	0.0%
	6500	7222		0.00	0.00		0.00	0.00	0.0%
	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									

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)	
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	10,284.00	0.00	10,284.00	2,013.00	0.00	2,013.00	-80.4%
Other Debt Service - Principal		7439	290,144.00	0.00	290,144.00	148,005.00	0.00	148,005.00	-49.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,713,851.00	107,404.00	1,821,255.00	1,731,083.00	107,404.00	1,838,487.00	0.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(5,647,132.00)	5,647,132.00	0.00	(7,276,744.00)	7,276,744.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,326,926.00)	0.00	(1,326,926.00)	(1,617,516.00)	0.00	(1,617,516.00)	21.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,974,058.00)	5,647,132.00	(1,326,926.00)	(8,894,260.00)	7,276,744.00	(1,617,516.00)	21.9%
TOTAL, EXPENDITURES			358,993,933.00	257,838,007.00	616,831,940.00	400,078,139.00	254,336,739.00	654,414,878.00	6.1%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	2,724,599.00	2,724,599.00	53,187.00	0.00	53,187.00	-98.0%
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	1,642,203.00	3,606,642.00	5,248,845.00	7,276.00	3,814,637.00	3,821,913.00	-27.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,642,203.00	6,331,241.00	7,973,444.00	60,463.00	3,814,637.00	3,875,100.00	-51.4%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									

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)	
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(56,386,942.00)	56,386,942.00	0.00	(63,542,941.00)	63,542,941.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	643,753.00	(643,753.00)	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(56,386,942.00)	56,386,942.00	0.00	(62,899,188.00)	62,899,188.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(58,028,145.00)	50,055,701.00	(7,972,444.00)	(62,959,651.00)	59,084,551.00	(3,875,100.00)	-51.4%

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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	423,200,753.00	2,380,355.00	425,581,108.00	452,691,370.00	2,380,355.00	455,071,725.00	6.9%
2) Federal Revenue		8100-8299	0.00	93,276,138.00	93,276,138.00	0.00	97,249,921.00	97,249,921.00	4.3%
3) Other State Revenue		8300-8599	7,997,396.00	134,464,534.00	142,461,930.00	11,481,221.00	92,790,544.00	104,271,765.00	-26.8%
4) Other Local Revenue		8600-8799	2,451,101.00	8,144,736.00	10,595,837.00	390,783.00	5,643,915.00	6,034,698.00	-43.0%
5) TOTAL, REVENUES			433,649,250.00	238,265,763.00	671,915,013.00	464,563,374.00	198,064,735.00	662,628,109.00	-1.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		211,251,069.00	159,898,087.00	371,149,156.00	232,557,201.00	154,712,271.00	387,269,472.00	4.3%
2) Instruction - Related Services	2000-2999		56,416,120.00	46,966,163.00	103,382,283.00	60,687,581.00	38,943,471.00	99,631,052.00	-3.6%
3) Pupil Services	3000-3999		29,533,728.00	22,531,748.00	52,065,476.00	40,129,704.00	21,531,217.00	61,660,921.00	18.4%
4) Ancillary Services	4000-4999		3,251,762.00	2,457,313.00	5,709,075.00	4,625,228.00	1,774,947.00	6,400,175.00	12.1%
5) Community Services	5000-5999		0.00	48,852.00	48,852.00	0.00	31,079.00	31,079.00	-36.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		23,745,820.00	8,239,167.00	31,984,987.00	24,465,072.00	10,540,921.00	35,005,993.00	9.4%
8) Plant Services	8000-8999		33,081,583.00	17,589,273.00	50,670,856.00	35,882,270.00	26,695,429.00	62,577,699.00	23.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,713,851.00	107,404.00	1,821,255.00	1,731,083.00	107,404.00	1,838,487.00	0.9%
10) TOTAL, EXPENDITURES			358,993,933.00	257,838,007.00	616,831,940.00	400,078,139.00	254,336,739.00	654,414,878.00	6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			74,655,317.00	(19,572,244.00)	55,083,073.00	64,485,235.00	(56,272,004.00)	8,213,231.00	-85.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,642,203.00	6,331,241.00	7,973,444.00	60,463.00	3,814,637.00	3,875,100.00	-51.4%
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	(56,386,942.00)	56,386,942.00	0.00	(62,899,188.00)	62,899,188.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(58,028,145.00)	50,055,701.00	(7,972,444.00)	(62,959,651.00)	59,084,551.00	(3,875,100.00)	-51.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			16,627,172.00	30,483,457.00	47,110,629.00	1,525,584.00	2,812,547.00	4,338,131.00	-90.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	116,240,896.18	53,679,870.71	169,920,766.89	112,265,815.18	84,163,327.71	196,429,142.89	15.6%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,240,896.18	53,679,870.71	169,920,766.89	112,265,815.18	84,163,327.71	196,429,142.89	15.6%
d) Other Restatements		9795	(20,602,253.00)	0.00	(20,602,253.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,638,643.18	53,679,870.71	149,318,513.89	112,265,815.18	84,163,327.71	196,429,142.89	31.6%
2) Ending Balance, June 30 (E + F1e)			112,265,815.18	84,163,327.71	196,429,142.89	113,791,399.18	86,975,874.71	200,767,273.89	2.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores		9712	84,285.22	0.00	84,285.22	84,931.18	0.00	84,931.18	0.8%
Prepaid Items		9713	17,441.33	1,047,251.17	1,064,692.50	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	83,116,076.82	83,116,076.82	0.00	86,975,874.99	86,975,874.99	4.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	41,240,172.00	0.00	41,240,172.00	35,075,476.20	0.00	35,075,476.20	-14.9%
Bus Replacement Plan	0000	9760	13,524,000.00		13,524,000.00			0.00	
Technology Device Refresh and Enhancements	0000	9760	9,150,115.00		9,150,115.00			0.00	
Carryover of unspent Supplemental Grants	0000	9760	8,566,057.00		8,566,057.00			0.00	
Textbook Adoptions	0000	9760	10,000,000.00		10,000,000.00			0.00	
Bus Replacement Plan	0000	9760			0.00	9,783,750.00		9,783,750.00	
Technology Device Refresh and Enhancements	0000	9760			0.00	9,150,115.00		9,150,115.00	
Carryover of Unspent Supplemental Grants	0000	9760			0.00	6,141,611.20		6,141,611.20	
Textbook Adoptions	0000	9760			0.00	10,000,000.00		10,000,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,212,751.35	0.00	2,212,751.35	6,280,528.15	0.00	6,280,528.15	183.8%
ERP Implementation	0000	9780	150,512.00		150,512.00			0.00	
Additional Unspent Supplemental Grants	0000	9780	2,042,124.20		2,042,124.20			0.00	
Carryover of Concentration Grant	0000	9780	20,115.15		20,115.15			0.00	
Carryover of Concentration Grant	0000	9780			0.00	6,280,528.15		6,280,528.15	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	12,496,108.00	0.00	12,496,108.00	13,165,799.56	0.00	13,165,799.56	5.4%
Unassigned/Unappropriated Amount		9790	56,010,057.28	(.28)	56,010,057.00	58,979,664.09	(.28)	58,979,663.81	5.3%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	15,122,964.26	24,299,892.26
6266	Educator Effectiveness, FY 2021-22	7,405,545.29	4,879,440.29
6300	Lottery: Instructional Materials	.95	1,716,564.95
6537	Special Ed: Learning Recovery Support	.81	.81
6546	Mental Health-Related Services	301,837.00	42,200.00
6547	Special Education Early Intervention Preschool Grant	2,079,493.00	1,865,869.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	11,314,185.00	11,314,185.00
7029	Child Nutrition: Food Service Staff Training Funds	43,484.22	43,484.22
7311	Classified School Employee Professional Development Block Grant	196,232.00	196,232.00
7412	A-G Access/Success Grant	579,054.00	357,465.00
7413	A-G Learning Loss Mitigation Grant	234,602.00	21,779.00
7435	Learning Recovery Emergency Block Grant	29,591,646.00	29,591,646.00
7810	Other Restricted State	294,080.00	277,118.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	6,302,924.11	5,669,343.11
9010	Other Restricted Local	9,650,028.18	6,700,655.35
Total, Restricted Balance		83,116,076.82	86,975,874.99



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,851,171.00	1,851,171.00	0.0%
5) TOTAL, REVENUES			1,851,171.00	1,851,171.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	394,490.00	394,490.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,456,681.00	1,456,681.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,851,171.00	1,851,171.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,044,845.11	2,044,845.11	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,044,845.11	2,044,845.11	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,044,845.11	2,044,845.11	0.0%
2) Ending Balance, June 30 (E + F1e)			2,044,845.11	2,044,845.11	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,042,845.11	2,044,845.11	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
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	2,042,845.11		
c) in Revolving Cash Account					
		9130	2,000.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	0.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	0.00		
4) Due from Grantor Government					
		9290	0.00		
5) Due from Other Funds					
		9310	0.00		
6) Stores					
		9320	0.00		
7) Prepaid Expenditures					
		9330	0.00		
8) Other Current Assets					
		9340	0.00		
9) Lease Receivable					
		9380	0.00		
10) TOTAL, ASSETS					
			2,044,845.11		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources					
		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS					
			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable					
		9500	0.00		
2) Due to Grantor Governments					
		9590	0.00		
3) Due to Other Funds					
		9610	0.00		
4) Current Loans					
		9640	0.00		
5) Unearned Revenues					
		9650	0.00		
6) TOTAL, LIABILITIES					
			0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			2,044,845.11		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	1,049,745.00	1,049,745.00	0.0%
Interest		8660	704.00	704.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	800,722.00	800,722.00	0.0%
TOTAL, REVENUES			1,851,171.00	1,851,171.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	359,620.00	359,620.00	0.0%
Noncapitalized Equipment		4400	34,870.00	34,870.00	0.0%
TOTAL, BOOKS AND SUPPLIES			394,490.00	394,490.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	48,123.00	48,123.00	0.0%
Insurance		5400-5450	200.00	200.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200.00	200.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,408,158.00	1,408,158.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,456,681.00	1,456,681.00	0.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,851,171.00	1,851,171.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,851,171.00	1,851,171.00	0.0%
5) TOTAL, REVENUES			1,851,171.00	1,851,171.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		1,851,171.00	1,851,171.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,851,171.00	1,851,171.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,044,845.11	2,044,845.11	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,044,845.11	2,044,845.11	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,044,845.11	2,044,845.11	0.0%
2) Ending Balance, June 30 (E + F1e)			2,044,845.11	2,044,845.11	0.0%
Components of Ending Fund Balance					

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,042,845.11	2,044,845.11	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	2,042,845.11	2,044,845.11
Total, Restricted Balance		2,042,845.11	2,044,845.11



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,497,915.00	3,188,513.00	27.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	652,560.00	362,312.00	-44.5%
4) Other Local Revenue		8600-8799	14,002.00	10,000.00	-28.6%
5) TOTAL, REVENUES			3,164,477.00	3,560,825.00	12.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,437,094.00	1,399,879.00	-2.6%
2) Classified Salaries		2000-2999	228,116.00	233,718.00	2.5%
3) Employee Benefits		3000-3999	911,620.00	898,645.00	-1.4%
4) Books and Supplies		4000-4999	37,479.00	35,500.00	-5.3%
5) Services and Other Operating Expenditures		5000-5999	350,414.00	258,574.00	-26.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	612.00	84.00	-86.3%
9) TOTAL, EXPENDITURES			2,965,335.00	2,826,400.00	-4.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			199,142.00	734,425.00	268.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	255,937.00	281,530.00	10.0%
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			(255,937.00)	(281,530.00)	10.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(56,795.00)	452,895.00	-897.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	727,753.77	670,958.77	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			727,753.77	670,958.77	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			727,753.77	670,958.77	-7.8%
2) Ending Balance, June 30 (E + F1e)			670,958.77	1,123,853.77	67.5%
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	528,341.31	535,272.31	1.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
	0000	9780			
	0000	9780			
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	21,392.61	88,287.21	312.7%
Unassigned/Unappropriated Amount		9790	121,224.85	500,294.25	312.7%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	537,072.73		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	5,633.10		
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			542,705.83		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	233,878.00		
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			233,878.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			308,827.83		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	1,185,697.00	1,566,150.00	32.1%
Education Protection Account State Aid - Current Year		8012	711,069.00	897,516.00	26.2%
State Aid - Prior Years		8019	(6,006.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	607,155.00	724,847.00	19.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,497,915.00	3,188,513.00	27.6%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	154,145.00	144,758.00	-6.1%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	8,716.00	11,213.00	28.6%
Lottery - Unrestricted and Instructional Materials		8560	28,156.00	58,065.00	106.2%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	461,543.00	148,276.00	-67.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>652,560.00</b>	<b>362,312.00</b>	<b>-44.5%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,252.00	10,000.00	-24.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	750.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>14,002.00</b>	<b>10,000.00</b>	<b>-28.6%</b>
<b>TOTAL, REVENUES</b>			<b>3,164,477.00</b>	<b>3,560,825.00</b>	<b>12.5%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,047,515.00	1,057,185.00	0.9%
Certificated Pupil Support Salaries		1200	75,433.00	78,451.00	4.0%
Certificated Supervisors' and Administrators' Salaries		1300	270,579.00	264,243.00	-2.3%
Other Certificated Salaries		1900	43,567.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,437,094.00</b>	<b>1,399,879.00</b>	<b>-2.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,868.00	0.00	-100.0%
Classified Support Salaries		2200	121,056.00	127,689.00	5.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	105,192.00	106,029.00	0.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>228,116.00</b>	<b>233,718.00</b>	<b>2.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	373,859.00	381,354.00	2.0%
PERS		3201-3202	121,177.00	108,478.00	-10.5%
OASDI/Medicare/Alternative		3301-3302	53,478.00	46,905.00	-12.3%
Health and Welfare Benefits		3401-3402	281,065.00	292,427.00	4.0%
Unemployment Insurance		3501-3502	8,327.00	794.00	-90.5%
Workers' Compensation		3601-3602	28,258.00	29,317.00	3.7%
OPEB, Allocated		3701-3702	10,167.00	6,313.00	-37.9%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,289.00	33,057.00	-6.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			911,620.00	898,645.00	-1.4%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	5,768.00	0.00	-100.0%
Books and Other Reference Materials		4200	1,900.00	0.00	-100.0%
Materials and Supplies		4300	29,811.00	35,500.00	19.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			37,479.00	35,500.00	-5.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,588.00	1,424.00	-10.3%
Dues and Memberships		5300	16,759.00	9,000.00	-46.3%
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	2,036.00	850.00	-58.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	150,720.00	156,000.00	3.5%
Professional/Consulting Services and Operating Expenditures		5800	178,877.00	91,300.00	-49.0%
Communications		5900	434.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			350,414.00	258,574.00	-26.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	612.00	84.00	-86.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			612.00	84.00	-86.3%
<b>TOTAL, EXPENDITURES</b>			2,965,335.00	2,826,400.00	-4.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	255,937.00	281,530.00	10.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			255,937.00	281,530.00	10.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					

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 Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
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)			(255,937.00)	(281,530.00)	10.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,497,915.00	3,188,513.00	27.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	652,560.00	362,312.00	-44.5%
4) Other Local Revenue		8600-8799	14,002.00	10,000.00	-28.6%
5) TOTAL, REVENUES			3,164,477.00	3,560,825.00	12.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,791,118.00	1,732,491.00	-3.3%
2) Instruction - Related Services	2000-2999		903,527.00	815,826.00	-9.7%
3) Pupil Services	3000-3999		118,488.00	121,999.00	3.0%
4) Ancillary Services	4000-4999		1,500.00	0.00	-100.0%
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		150,612.00	156,084.00	3.6%
8) Plant Services	8000-8999		90.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,965,335.00	2,826,400.00	-4.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			199,142.00	734,425.00	268.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	255,937.00	281,530.00	10.0%
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			(255,937.00)	(281,530.00)	10.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(56,795.00)	452,895.00	-897.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	727,753.77	670,958.77	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			727,753.77	670,958.77	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			727,753.77	670,958.77	-7.8%
2) Ending Balance, June 30 (E + F1e)			670,958.77	1,123,853.77	67.5%
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	0.00	0.00	0.0%
	0000	9780			
	0000	9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	21,392.61	88,287.21	312.7%
Unassigned/Unappropriated Amount		9790	121,224.85	500,294.25	312.7%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	46,394.00	46,394.00
6300	Lottery: Instructional Materials	39,335.31	48,950.31
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	83,638.00	83,638.00
7412	A-G Access/Success Grant	18,303.00	15,619.00
7413	A-G Learning Loss Mitigation Grant	7,853.00	7,853.00
7435	Learning Recovery Emergency Block Grant	214,200.00	214,200.00
7810	Other Restricted State	3,681.00	3,681.00
9010	Other Restricted Local	114,937.00	114,937.00
Total, Restricted Balance		528,341.31	535,272.31

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,087,890.00	6,354,244.00	4.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			6,087,890.00	6,354,244.00	4.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	6,087,890.00	6,354,244.00	4.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,087,890.00	6,354,244.00	4.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(511,139.30)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	0.00		
4) Due from Grantor Government					
		9290	0.00		



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(511,139.30)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			(511,139.30)		
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	5,679,323.00	5,914,212.00	4.1%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	408,567.00	440,032.00	7.7%
TOTAL, OTHER STATE REVENUE			6,087,890.00	6,354,244.00	4.4%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			6,087,890.00	6,354,244.00	4.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	408,567.00	440,032.00	7.7%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	5,679,323.00	5,914,212.00	4.1%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,087,890.00	6,354,244.00	4.4%
TOTAL, EXPENDITURES			6,087,890.00	6,354,244.00	4.4%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	6,087,890.00	6,354,244.00	4.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			6,087,890.00	6,354,244.00	4.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,087,890.00	6,354,244.00	4.4%
10) TOTAL, EXPENDITURES			6,087,890.00	6,354,244.00	4.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,087,890.00	6,354,244.00	4.4%
TOTAL, EXPENDITURES			6,087,890.00	6,354,244.00	4.4%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	484,435.00	480,081.00	-0.9%
3) Other State Revenue		8300-8599	3,628,422.00	3,598,829.00	-0.8%
4) Other Local Revenue		8600-8799	130,639.00	127,553.00	-2.4%
5) TOTAL, REVENUES			4,243,496.00	4,206,463.00	-0.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,275,411.00	1,186,596.00	-7.0%
2) Classified Salaries		2000-2999	439,356.00	581,603.00	32.4%
3) Employee Benefits		3000-3999	825,320.00	894,674.00	8.4%
4) Books and Supplies		4000-4999	264,933.00	210,073.00	-20.7%
5) Services and Other Operating Expenditures		5000-5999	1,544,122.00	1,297,203.00	-16.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	60,696.00	71,080.00	17.1%
9) TOTAL, EXPENDITURES			4,409,838.00	4,241,229.00	-3.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(166,342.00)	(34,766.00)	-79.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	57,055.00	0.00	-100.0%
b) Transfers Out		7600-7629	99,347.00	164,415.00	65.5%
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			(42,292.00)	(164,415.00)	288.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(208,634.00)	(199,181.00)	-4.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,136,462.90	1,927,828.90	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,136,462.90	1,927,828.90	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,136,462.90	1,927,828.90	-9.8%
2) Ending Balance, June 30 (E + F1e)			1,927,828.90	1,728,647.90	-10.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,306,839.92	1,080,105.92	-17.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	620,988.98	648,541.98	4.4%
Other Assignments	0000	9780	620,988.98		
Other Assignments	0000	9780		648,541.98	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,082,245.58		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	117,887.85		
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			1,200,133.43		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			1,200,133.43		
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
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	12,075.00	7,721.00	-36.1%
All Other Federal Revenue	All Other	8290	472,360.00	472,360.00	0.0%
TOTAL, FEDERAL REVENUE			484,435.00	480,081.00	-0.9%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	1,129,218.00	1,129,218.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,015,818.00	1,986,225.00	-1.5%
All Other State Revenue	All Other	8590	483,386.00	483,386.00	0.0%
TOTAL, OTHER STATE REVENUE			3,628,422.00	3,598,829.00	-0.8%
<b>OTHER LOCAL REVENUE</b>					
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	27,553.00	27,553.00	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	103,086.00	100,000.00	-3.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			130,639.00	127,553.00	-2.4%
TOTAL, REVENUES			4,243,496.00	4,206,463.00	-0.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	907,280.00	777,169.00	-14.3%
Certificated Pupil Support Salaries		1200	24,542.00	25,467.00	3.8%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Certificated Supervisors' and Administrators' Salaries		1300	279,060.00	294,960.00	5.7%
Other Certificated Salaries		1900	64,529.00	89,000.00	37.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,275,411.00</b>	<b>1,186,596.00</b>	<b>-7.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	145,509.00	210,038.00	44.3%
Classified Support Salaries		2200	48,122.00	61,988.00	28.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	245,725.00	309,577.00	26.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>439,356.00</b>	<b>581,603.00</b>	<b>32.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	338,155.00	325,578.00	-3.7%
PERS		3201-3202	104,617.00	152,273.00	45.6%
OASDI/Medicare/Alternative		3301-3302	53,052.00	61,138.00	15.2%
Health and Welfare Benefits		3401-3402	221,658.00	261,433.00	17.9%
Unemployment Insurance		3501-3502	8,564.00	873.00	-89.8%
Workers' Compensation		3601-3602	30,234.00	31,655.00	4.7%
OPEB, Allocated		3701-3702	36,005.00	39,914.00	10.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	33,035.00	21,810.00	-34.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>825,320.00</b>	<b>894,674.00</b>	<b>8.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	34,210.00	40,302.00	17.8%
Materials and Supplies		4300	126,856.00	103,189.00	-18.7%
Noncapitalized Equipment		4400	103,867.00	66,582.00	-35.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>264,933.00</b>	<b>210,073.00</b>	<b>-20.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	10,000.00	10,000.00	0.0%
Travel and Conferences		5200	22,407.00	20,500.00	-8.5%
Dues and Memberships		5300	2,215.00	2,215.00	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	6,849.00	7,000.00	2.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	199,518.00	65,796.00	-67.0%
Professional/Consulting Services and Operating Expenditures		5800	1,303,114.00	1,191,592.00	-8.6%
Communications		5900	19.00	100.00	426.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,544,122.00</b>	<b>1,297,203.00</b>	<b>-16.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	60,696.00	71,080.00	17.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			60,696.00	71,080.00	17.1%
TOTAL, EXPENDITURES			4,409,838.00	4,241,229.00	-3.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	57,055.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			57,055.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	99,347.00	164,415.00	65.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			99,347.00	164,415.00	65.5%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(42,292.00)	(164,415.00)	288.8%



Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	484,435.00	480,081.00	-0.9%
3) Other State Revenue		8300-8599	3,628,422.00	3,598,829.00	-0.8%
4) Other Local Revenue		8600-8799	130,639.00	127,553.00	-2.4%
5) TOTAL, REVENUES			4,243,496.00	4,206,463.00	-0.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,976,873.00	2,774,322.00	-6.8%
2) Instruction - Related Services	2000-2999		1,188,455.00	1,296,991.00	9.1%
3) Pupil Services	3000-3999		73,640.00	98,836.00	34.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		60,696.00	71,080.00	17.1%
8) Plant Services	8000-8999		110,174.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,409,838.00	4,241,229.00	-3.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(166,342.00)	(34,766.00)	-79.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	57,055.00	0.00	-100.0%
b) Transfers Out		7600-7629	99,347.00	164,415.00	65.5%
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			(42,292.00)	(164,415.00)	288.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(208,634.00)	(199,181.00)	-4.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,136,462.90	1,927,828.90	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,136,462.90	1,927,828.90	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,136,462.90	1,927,828.90	-9.8%
2) Ending Balance, June 30 (E + F1e)			1,927,828.90	1,728,647.90	-10.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,306,839.92	1,080,105.92	-17.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	620,988.98	648,541.98	4.4%
Other Assignments	0000	9780	620,988.98		
Other Assignments	0000	9780		648,541.98	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6371	CalWORKs for ROCP or Adult Education	916,897.00	690,163.00
6391	Adult Education Program	117,411.63	117,411.63
9010	Other Restricted Local	272,531.29	272,531.29
Total, Restricted Balance		1,306,839.92	1,080,105.92

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,751,695.00	14,174,203.00	-20.2%
3) Other State Revenue		8300-8599	6,323,018.00	4,750,878.00	-24.9%
4) Other Local Revenue		8600-8799	5,777,686.00	5,614,189.00	-2.8%
5) TOTAL, REVENUES			29,852,399.00	24,539,270.00	-17.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	9,588,026.00	9,652,847.00	0.7%
2) Classified Salaries		2000-2999	5,179,151.00	5,558,922.00	7.3%
3) Employee Benefits		3000-3999	8,707,512.00	9,350,707.00	7.4%
4) Books and Supplies		4000-4999	7,051,034.00	1,657,304.00	-76.5%
5) Services and Other Operating Expenditures		5000-5999	811,904.00	183,068.00	-77.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	877,215.00	1,001,523.00	14.2%
9) TOTAL, EXPENDITURES			32,214,842.00	27,404,371.00	-14.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,362,443.00)	(2,865,101.00)	21.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,269,949.00	1,863,587.00	-56.4%
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			4,269,949.00	1,863,587.00	-56.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,907,506.00	(1,001,514.00)	-152.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,606,212.24	5,513,718.24	52.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,606,212.24	5,513,718.24	52.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,606,212.24	5,513,718.24	52.9%
2) Ending Balance, June 30 (E + F1e)			5,513,718.24	4,512,204.24	-18.2%
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	2,749,550.87	2,138,713.87	-22.2%
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	2,764,167.37	2,373,490.37	-14.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	1,206,977.04		
		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	20,038.10		
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			1,227,015.14		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			1,227,015.14		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	586,330.00	666,233.00	13.6%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	17,165,365.00	13,507,970.00	-21.3%
TOTAL, FEDERAL REVENUE			17,751,695.00	14,174,203.00	-20.2%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	35,880.00	40,796.00	13.7%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	5,432,081.00	3,855,025.00	-29.0%
All Other State Revenue	All Other	8590	855,057.00	855,057.00	0.0%
TOTAL, OTHER STATE REVENUE			6,323,018.00	4,750,878.00	-24.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	19,975.00	10,000.00	-49.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	4,969,328.00	5,153,240.00	3.7%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	788,383.00	450,949.00	-42.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,777,686.00	5,614,189.00	-2.8%
<b>TOTAL, REVENUES</b>			29,852,399.00	24,539,270.00	-17.8%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	7,407,022.00	7,387,802.00	-0.3%
Certificated Pupil Support Salaries		1200	470,049.00	416,776.00	-11.3%
Certificated Supervisors' and Administrators' Salaries		1300	429,060.00	555,288.00	29.4%
Other Certificated Salaries		1900	1,281,895.00	1,292,981.00	0.9%
TOTAL, CERTIFICATED SALARIES			9,588,026.00	9,652,847.00	0.7%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	2,181,154.00	2,394,788.00	9.8%
Classified Support Salaries		2200	1,791,597.00	1,852,069.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,206,400.00	1,312,065.00	8.8%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,179,151.00</b>	<b>5,558,922.00</b>	<b>7.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	2,405,023.00	2,330,547.00	-3.1%
PERS		3201-3202	1,732,631.00	1,798,287.00	3.8%
OASDI/Medicare/Alternative		3301-3302	649,404.00	659,212.00	1.5%
Health and Welfare Benefits		3401-3402	2,992,529.00	3,704,033.00	23.8%
Unemployment Insurance		3501-3502	76,146.00	7,395.00	-90.3%
Workers' Compensation		3601-3602	265,041.00	272,802.00	2.9%
OPEB, Allocated		3701-3702	344,156.00	355,492.00	3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	242,582.00	222,939.00	-8.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>8,707,512.00</b>	<b>9,350,707.00</b>	<b>7.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	136,089.00	9,188.00	-93.2%
Materials and Supplies		4300	5,294,746.00	899,287.00	-83.0%
Noncapitalized Equipment		4400	977,374.00	41,000.00	-95.8%
Food		4700	642,825.00	707,829.00	10.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,051,034.00</b>	<b>1,657,304.00</b>	<b>-76.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	94,893.00	51,050.00	-46.2%
Dues and Memberships		5300	6,674.00	2,250.00	-66.3%
Insurance		5400-5450	2,387.00	2,600.00	8.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,741.00	24,255.00	-58.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	69,463.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	577,124.00	99,513.00	-82.8%
Communications		5900	3,622.00	3,400.00	-6.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>811,904.00</b>	<b>183,068.00</b>	<b>-77.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	877,215.00	1,001,523.00	14.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>877,215.00</b>	<b>1,001,523.00</b>	<b>14.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>32,214,842.00</b>	<b>27,404,371.00</b>	<b>-14.9%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	2,724,599.00	53,187.00	-98.0%
Other Authorized Interfund Transfers In		8919	1,545,350.00	1,810,400.00	17.2%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>4,269,949.00</b>	<b>1,863,587.00</b>	<b>-56.4%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,269,949.00	1,863,587.00	-56.4%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,751,695.00	14,174,203.00	-20.2%
3) Other State Revenue		8300-8599	6,323,018.00	4,750,878.00	-24.9%
4) Other Local Revenue		8600-8799	5,777,686.00	5,614,189.00	-2.8%
5) TOTAL, REVENUES			29,852,399.00	24,539,270.00	-17.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		19,456,372.00	16,924,743.00	-13.0%
2) Instruction - Related Services	2000-2999		8,454,972.00	6,340,935.00	-25.0%
3) Pupil Services	3000-3999		2,235,559.00	2,105,602.00	-5.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		877,215.00	1,001,523.00	14.2%
8) Plant Services	8000-8999		1,190,724.00	1,031,568.00	-13.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			32,214,842.00	27,404,371.00	-14.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,362,443.00)	(2,865,101.00)	21.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,269,949.00	1,863,587.00	-56.4%
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			4,269,949.00	1,863,587.00	-56.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,907,506.00	(1,001,514.00)	-152.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,606,212.24	5,513,718.24	52.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,606,212.24	5,513,718.24	52.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,606,212.24	5,513,718.24	52.9%
2) Ending Balance, June 30 (E + F1e)			5,513,718.24	4,512,204.24	-18.2%
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	2,749,550.87	2,138,713.87	-22.2%
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	2,764,167.37	2,373,490.37	-14.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5059	Child Development: ARP California State Preschool Program One- time Stipend	364,200.00	364,200.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	223,358.24	223,358.24
6129	Child Development: Center-Based Reserv e Account for Department of Social Services Programs	218,632.11	218,632.11
6130	Child Development: Center-Based Reserv e Account	223,660.83	70,725.83
9010	Other Restricted Local	1,719,699.69	1,261,797.69
Total, Restricted Balance		2,749,550.87	2,138,713.87



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,916,228.00	15,420,032.00	-3.1%
3) Other State Revenue		8300-8599	9,188,932.00	9,687,803.00	5.4%
4) Other Local Revenue		8600-8799	1,696,987.00	1,655,987.00	-2.4%
5) TOTAL, REVENUES			26,802,147.00	26,763,822.00	-0.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,903,061.00	6,644,004.00	12.6%
3) Employee Benefits		3000-3999	3,537,693.00	4,531,202.00	28.1%
4) Books and Supplies		4000-4999	11,552,013.00	12,650,113.00	9.5%
5) Services and Other Operating Expenditures		5000-5999	1,045,031.00	984,699.00	-5.8%
6) Capital Outlay		6000-6999	466,157.00	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	388,403.00	544,829.00	40.3%
9) TOTAL, EXPENDITURES			22,892,358.00	25,354,847.00	10.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,909,789.00	1,408,975.00	-64.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	8,455.00	0.00	-100.0%
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			(3,455.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,906,334.00	1,408,975.00	-63.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,020,461.71	10,926,795.71	55.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,020,461.71	10,926,795.71	55.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,020,461.71	10,926,795.71	55.6%
2) Ending Balance, June 30 (E + F1e)					
			10,926,795.71	12,335,770.71	12.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,242.00	0.00	-100.0%
Stores		9712	974,647.76	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	9,949,905.95	12,335,770.71	24.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	5,940,069.62		
		9111	0.00		
b) in Banks					
		9120	12,617.06		
c) in Revolving Cash Account					
		9130	2,242.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	234.95		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	4,736,669.81		
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	974,647.76		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,666,481.20		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1.02		
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			1.02		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			11,666,480.18		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	14,646,708.00	14,150,512.00	-3.4%
Donated Food Commodities		8221	1,269,520.00	1,269,520.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,916,228.00	15,420,032.00	-3.1%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	9,188,932.00	9,687,803.00	5.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,188,932.00	9,687,803.00	5.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,604,987.00	1,604,987.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	47,000.00	6,000.00	-87.2%
TOTAL, OTHER LOCAL REVENUE			1,696,987.00	1,655,987.00	-2.4%
TOTAL, REVENUES			26,802,147.00	26,763,822.00	-0.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	4,479,609.00	5,154,386.00	15.1%
Classified Supervisors' and Administrators' Salaries		2300	1,074,187.00	1,108,196.00	3.2%
Clerical, Technical and Office Salaries		2400	310,265.00	338,922.00	9.2%
Other Classified Salaries		2900	39,000.00	42,500.00	9.0%
TOTAL, CLASSIFIED SALARIES			5,903,061.00	6,644,004.00	12.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,192,322.00	1,462,376.00	22.6%
OASDI/Medicare/Alternative		3301-3302	445,295.00	490,559.00	10.2%
Health and Welfare Benefits		3401-3402	1,429,930.00	2,085,958.00	45.9%
Unemployment Insurance		3501-3502	29,322.00	3,236.00	-89.0%
Workers' Compensation		3601-3602	105,728.00	119,515.00	13.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	218,543.00	246,976.00	13.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	116,553.00	122,582.00	5.2%
TOTAL, EMPLOYEE BENEFITS			3,537,693.00	4,531,202.00	28.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,189,318.00	1,189,540.00	0.0%
Noncapitalized Equipment		4400	312,635.00	70,000.00	-77.6%
Food		4700	10,050,060.00	11,390,573.00	13.3%
TOTAL, BOOKS AND SUPPLIES			11,552,013.00	12,650,113.00	9.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	3,000.00	100.0%
Dues and Memberships		5300	2,600.00	2,600.00	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	482,513.00	360,000.00	-25.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	394,276.00	409,099.00	3.8%
Professional/Consulting Services and Operating Expenditures		5800	154,142.00	200,000.00	29.8%
Communications		5900	10,000.00	10,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,045,031.00	984,699.00	-5.8%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	174,121.00	0.00	-100.0%
Equipment Replacement		6500	292,036.00	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			466,157.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	388,403.00	544,829.00	40.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			388,403.00	544,829.00	40.3%
TOTAL, EXPENDITURES			22,892,358.00	25,354,847.00	10.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	8,455.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,455.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,455.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,916,228.00	15,420,032.00	-3.1%
3) Other State Revenue		8300-8599	9,188,932.00	9,687,803.00	5.4%
4) Other Local Revenue		8600-8799	1,696,987.00	1,655,987.00	-2.4%
5) TOTAL, REVENUES			26,802,147.00	26,763,822.00	-0.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		22,004,115.00	24,196,057.00	10.0%
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		388,403.00	544,829.00	40.3%
8) Plant Services	8000-8999		499,840.00	613,961.00	22.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,892,358.00	25,354,847.00	10.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,909,789.00	1,408,975.00	-64.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	8,455.00	0.00	-100.0%
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			(3,455.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,906,334.00	1,408,975.00	-63.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,020,461.71	10,926,795.71	55.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,020,461.71	10,926,795.71	55.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,020,461.71	10,926,795.71	55.6%
2) Ending Balance, June 30 (E + F1e)			10,926,795.71	12,335,770.71	12.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,242.00	0.00	-100.0%
Stores		9712	974,647.76	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,949,905.95	12,335,770.71	24.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,675,839.86	12,061,704.62
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	274,066.09	274,066.09
Total, Restricted Balance		9,949,905.95	12,335,770.71

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	61,994.00	20,000.00	-67.7%
5) TOTAL, REVENUES			61,994.00	20,000.00	-67.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	35,379.00	0.00	-100.0%
3) Employee Benefits		3000-3999	5,060.00	0.00	-100.0%
4) Books and Supplies		4000-4999	50,008.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	123,759.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,363,777.00	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			2,577,983.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,515,989.00)	20,000.00	-100.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	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			2,000,000.00	2,000,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(515,989.00)	2,020,000.00	-491.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,675,243.45	2,159,254.45	-19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,675,243.45	2,159,254.45	-19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,675,243.45	2,159,254.45	-19.3%
2) Ending Balance, June 30 (E + F1e)			2,159,254.45	4,179,254.45	93.6%
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	2,159,254.45	4,179,254.45	93.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,666,122.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
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			3,666,122.51		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			3,666,122.51		
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	61,994.00	20,000.00	-67.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			61,994.00	20,000.00	-67.7%
TOTAL, REVENUES			61,994.00	20,000.00	-67.7%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	35,379.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			35,379.00	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	109.00	0.00	-100.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,676.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	177.00	0.00	-100.0%
Workers' Compensation		3601-3602	577.00	0.00	-100.0%
OPEB, Allocated		3701-3702	1,308.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	213.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			5,060.00	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,382.00	0.00	-100.0%
Noncapitalized Equipment		4400	25,626.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			50,008.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	123,759.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>123,759.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,360,565.00	0.00	-100.0%
Equipment		6400	3,212.00	0.00	-100.0%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,363,777.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,577,983.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,000,000.00	2,000,000.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	61,994.00	20,000.00	-67.7%
5) TOTAL, REVENUES			61,994.00	20,000.00	-67.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		2,577,983.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,577,983.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,515,989.00)	20,000.00	-100.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	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			2,000,000.00	2,000,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(515,989.00)	2,020,000.00	-491.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,675,243.45	2,159,254.45	-19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,675,243.45	2,159,254.45	-19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,675,243.45	2,159,254.45	-19.3%
2) Ending Balance, June 30 (E + F1e)			2,159,254.45	4,179,254.45	93.6%
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	2,159,254.45	4,179,254.45	93.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	2,159,254.45	4,179,254.45
Total, Restricted Balance		2,159,254.45	4,179,254.45

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,114,162.00	1,989,946.00	-36.1%
5) TOTAL, REVENUES			3,114,162.00	1,989,946.00	-36.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,849,127.00	1,150,894.00	-37.8%
3) Employee Benefits		3000-3999	709,260.00	614,149.00	-13.4%
4) Books and Supplies		4000-4999	1,037,746.00	11,964.00	-98.8%
5) Services and Other Operating Expenditures		5000-5999	3,298,127.00	2,919,415.00	-11.5%
6) Capital Outlay		6000-6999	152,260,022.00	5,766,593.00	-96.2%
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			159,154,282.00	10,463,015.00	-93.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(156,040,120.00)	(8,473,069.00)	-94.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,097,462.00	457,458.00	-97.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	18,999.00	150,510,000.00	792,099.6%
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			20,116,461.00	150,967,458.00	650.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(135,923,659.00)	142,494,389.00	-204.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	227,178,852.22	91,255,193.22	-59.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,178,852.22	91,255,193.22	-59.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,178,852.22	91,255,193.22	-59.8%
2) Ending Balance, June 30 (E + F1e)					
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	89,840,453.92	231,508,008.92	157.7%
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	1,414,739.30	2,241,573.30	58.4%
Site Re-Use	0000	9780	1,414,739.30		
Site Re-Use	0000	9780		2,241,573.30	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	46,686,753.22		
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	110,009,926.36		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			156,696,679.58		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	28,141.05		
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			28,141.05		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			156,668,538.53		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	120,000.00	0.00	-100.0%
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	1,936,452.00	1,840,946.00	-4.9%
Interest		8660	991,321.00	142,000.00	-85.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	66,389.00	7,000.00	-89.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,114,162.00	1,989,946.00	-36.1%
TOTAL, REVENUES			3,114,162.00	1,989,946.00	-36.1%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	31,687.00	53,592.00	69.1%
Classified Supervisors' and Administrators' Salaries		2300	678,854.00	713,457.00	5.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	331,155.00	383,845.00	15.9%
Other Classified Salaries		2900	807,431.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,849,127.00	1,150,894.00	-37.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	26,304.00	7,384.00	-71.9%
PERS		3201-3202	253,594.00	296,506.00	16.9%
OASDI/Medicare/Alternative		3301-3302	132,889.00	82,841.00	-37.7%
Health and Welfare Benefits		3401-3402	157,282.00	146,164.00	-7.1%
Unemployment Insurance		3501-3502	9,030.00	569.00	-93.7%
Workers' Compensation		3601-3602	31,390.00	20,637.00	-34.3%
OPEB, Allocated		3701-3702	71,075.00	42,657.00	-40.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	27,696.00	17,391.00	-37.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			709,260.00	614,149.00	-13.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	440,176.00	11,964.00	-97.3%
Noncapitalized Equipment		4400	597,570.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,037,746.00	11,964.00	-98.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,000.00	14,000.00	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	288,487.00	83,000.00	-71.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,836,480.00	1,367,410.00	-25.5%
Professional/Consulting Services and Operating Expenditures		5800	1,158,860.00	1,455,005.00	25.6%
Communications		5900	300.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			3,298,127.00	2,919,415.00	-11.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	128,989,571.00	686,898.00	-99.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	23,270,451.00	5,079,695.00	-78.2%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			152,260,022.00	5,766,593.00	-96.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			159,154,282.00	10,463,015.00	-93.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	20,097,462.00	457,458.00	-97.7%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			20,097,462.00	457,458.00	-97.7%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	150,000,000.00	New
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>Other Sources</b>					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
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	18,999.00	510,000.00	2,584.4%
(c) TOTAL, SOURCES			18,999.00	150,510,000.00	792,099.6%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			20,116,461.00	150,967,458.00	650.5%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,114,162.00	1,989,946.00	-36.1%
5) TOTAL, REVENUES			3,114,162.00	1,989,946.00	-36.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		159,088,977.00	9,637,710.00	-93.9%
9) Other Outgo	9000-9999	Except 7600-7699	65,305.00	825,305.00	1,163.8%
10) TOTAL, EXPENDITURES			159,154,282.00	10,463,015.00	-93.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(156,040,120.00)	(8,473,069.00)	-94.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,097,462.00	457,458.00	-97.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	18,999.00	150,510,000.00	792,099.6%
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			20,116,461.00	150,967,458.00	650.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(135,923,659.00)	142,494,389.00	-204.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	227,178,852.22	91,255,193.22	-59.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,178,852.22	91,255,193.22	-59.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,178,852.22	91,255,193.22	-59.8%
2) Ending Balance, June 30 (E + F1e)			91,255,193.22	233,749,582.22	156.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	89,840,453.92	231,508,008.92	157.7%
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	1,414,739.30	2,241,573.30	58.4%
Site Re-Use	0000	9780	1,414,739.30		
Site Re-Use	0000	9780		2,241,573.30	
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	89,840,453.92	231,508,008.92
Total, Restricted Balance		89,840,453.92	231,508,008.92

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,879,288.00	1,330,000.00	-29.2%
5) TOTAL, REVENUES			1,879,288.00	1,330,000.00	-29.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,000.00	20,000.00	-33.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,000.00	20,000.00	-33.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,849,288.00	1,310,000.00	-29.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,000,000.00	0.00	-100.0%
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			(5,000,000.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,150,712.00)	1,310,000.00	-141.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,694,581.46	4,543,869.46	-40.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,694,581.46	4,543,869.46	-40.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,694,581.46	4,543,869.46	-40.9%
2) Ending Balance, June 30 (E + F1e)			4,543,869.46	5,853,869.46	28.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,543,869.46	5,853,869.46	28.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,242,174.08		
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	35,153.28		

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			4,277,327.36		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			4,277,327.36		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	79,288.00	30,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	1,800,000.00	1,300,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			1,879,288.00	1,330,000.00	-29.2%
TOTAL, REVENUES			1,879,288.00	1,330,000.00	-29.2%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.00
Classified Supervisors' and Administrators' Salaries			2300	0.00	0.00
Clerical, Technical and Office Salaries			2400	0.00	0.00
Other Classified Salaries			2900	0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,000.00	20,000.00	-33.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,000.00	20,000.00	-33.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			30,000.00	20,000.00	-33.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,000,000.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,000,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,879,288.00	1,330,000.00	-29.2%
5) TOTAL, REVENUES			1,879,288.00	1,330,000.00	-29.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		30,000.00	20,000.00	-33.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,000.00	20,000.00	-33.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			1,849,288.00	1,310,000.00	-29.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,000,000.00	0.00	-100.0%
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			(5,000,000.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(3,150,712.00)	1,310,000.00	-141.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,694,581.46	4,543,869.46	-40.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,694,581.46	4,543,869.46	-40.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,694,581.46	4,543,869.46	-40.9%
2) Ending Balance, June 30 (E + F1e)			4,543,869.46	5,853,869.46	28.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,543,869.46	5,853,869.46	28.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	4,543,869.46	5,853,869.46
Total, Restricted Balance		4,543,869.46	5,853,869.46

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,680,377.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			14,680,377.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14,680,377.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	14,680,377.00	0.00	-100.0%
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			(14,680,377.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	14,680,377.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,680,377.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			14,680,377.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	14,680,377.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,680,377.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(14,680,377.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,680,377.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			14,680,377.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			14,680,377.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	14,680,377.00	0.00	-100.0%
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			(14,680,377.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,579,086.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	75,978,814.00	0.00	-100.0%
5) TOTAL, REVENUES			80,557,900.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	88,234,983.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			88,234,983.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,677,083.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,677,083.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101,181,054.99	93,503,971.99	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101,181,054.99	93,503,971.99	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,181,054.99	93,503,971.99	-7.6%
2) Ending Balance, June 30 (E + F1e)			93,503,971.99	93,503,971.99	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	89,455,362.88		
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	9,264,398.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
3) Accounts Receivable					
		9200	173,304.00		

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			107,340,086.59		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	5,779,919.60		
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	379,112.00		
6) TOTAL, LIABILITIES			6,159,031.60		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			101,181,054.99		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	702,747.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	3,876,339.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			4,579,086.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	74,808,260.00	0.00	-100.0%
Unsecured Roll		8612	1,170,554.00	0.00	-100.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75,978,814.00	0.00	-100.0%
TOTAL, REVENUES			80,557,900.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	26,000.00	0.00	-100.0%
Debt Service - Interest		7438	24,026,057.00	0.00	-100.0%
Other Debt Service - Principal		7439	64,182,926.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			88,234,983.00	0.00	-100.0%
TOTAL, EXPENDITURES			88,234,983.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

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



Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	4,579,086.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	75,978,814.00	0.00	-100.0%
5) TOTAL, REVENUES			80,557,900.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	88,234,983.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			88,234,983.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(7,677,083.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(7,677,083.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101,181,054.99	93,503,971.99	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101,181,054.99	93,503,971.99	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,181,054.99	93,503,971.99	-7.6%
2) Ending Balance, June 30 (E + F1e)			93,503,971.99	93,503,971.99	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	93,503,971.99	93,503,971.99	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	93,503,971.99	93,503,971.99
Total, Restricted Balance		93,503,971.99	93,503,971.99

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,607,300.00	26,286,023.00	2.7%
5) TOTAL, REVENUES			25,607,300.00	26,286,023.00	2.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	440,103.00	419,920.00	-4.6%
3) Employee Benefits		3000-3999	273,891.00	255,360.00	-6.8%
4) Books and Supplies		4000-4999	3,000.00	10,000.00	233.3%
5) Services and Other Operating Expenses		5000-5999	26,304,680.00	27,793,351.00	5.7%
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			27,021,674.00	28,478,631.00	5.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,414,374.00)	(2,192,608.00)	55.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,587,094.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,587,094.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			172,720.00	(2,192,608.00)	-1,369.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	44,779,637.29	44,952,357.29	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,779,637.29	44,952,357.29	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			44,779,637.29	44,952,357.29	0.4%
2) Ending Net Position, June 30 (E + F1e)			44,952,357.29	42,759,749.29	-4.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	44,952,357.29	38,903,597.84	-13.5%
c) Unrestricted Net Position		9790	0.00	3,856,151.45	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	56,665,491.12		
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	5,047.29		
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	618,044.57		
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			57,288,582.98		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	7,531,568.79		
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			7,531,568.79		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			49,757,014.19		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	700,000.00	350,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	24,897,300.00	25,926,023.00	4.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,000.00	10,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,607,300.00	26,286,023.00	2.7%
TOTAL, REVENUES			25,607,300.00	26,286,023.00	2.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	141,390.00	127,050.00	-10.1%
Clerical, Technical and Office Salaries		2400	298,713.00	292,870.00	-2.0%
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			440,103.00	419,920.00	-4.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	107,123.00	112,034.00	4.6%
OASDI/Medicare/Alternative		3301-3302	33,667.00	30,748.00	-8.7%
Health and Welfare Benefits		3401-3402	98,023.00	81,949.00	-16.4%
Unemployment Insurance		3501-3502	2,201.00	201.00	-90.9%
Workers' Compensation		3601-3602	8,789.00	7,545.00	-14.2%
OPEB, Allocated		3701-3702	16,285.00	15,595.00	-4.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,803.00	7,288.00	-6.6%
TOTAL, EMPLOYEE BENEFITS			273,891.00	255,360.00	-6.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,000.00	10,000.00	233.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,000.00	10,000.00	233.3%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,023,952.00	5,091,824.00	1.4%
Professional/Consulting Services and Operating Expenditures		5800	21,277,311.00	22,693,527.00	6.7%
Communications		5900	3,417.00	8,000.00	134.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			26,304,680.00	27,793,351.00	5.7%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			27,021,674.00	28,478,631.00	5.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,587,094.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,587,094.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,587,094.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,607,300.00	26,286,023.00	2.7%
5) TOTAL, REVENUES			25,607,300.00	26,286,023.00	2.7%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		27,021,674.00	28,478,631.00	5.4%
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			27,021,674.00	28,478,631.00	5.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,414,374.00)	(2,192,608.00)	55.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,587,094.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,587,094.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			172,720.00	(2,192,608.00)	-1,369.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	44,779,637.29	44,952,357.29	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,779,637.29	44,952,357.29	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			44,779,637.29	44,952,357.29	0.4%
2) Ending Net Position, June 30 (E + F1e)			44,952,357.29	42,759,749.29	-4.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	44,952,357.29	38,903,597.84	-13.5%
c) Unrestricted Net Position		9790	0.00	3,856,151.45	New

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
0000	Unrestricted	3,506,151.45	0.00
9010	Other Restricted Local	41,446,205.84	38,903,597.84
Total, Restricted Net Position		44,952,357.29	38,903,597.84

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	34,595.57	34,595.57	36,238.75	34,638.99	34,638.99	35,123.77
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	34,595.57	34,595.57	36,238.75	34,638.99	34,638.99	35,123.77
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	115.83	115.83	115.83	115.83	115.83	115.83
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	115.83	115.83	115.83	115.83	115.83	115.83
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	34,711.40	34,711.40	36,354.58	34,754.82	34,754.82	35,239.60
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	210.06	210.06	210.06	245.00	245.00	245.00
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	210.06	210.06	210.06	245.00	245.00	245.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	210.06	210.06	210.06	245.00	245.00	245.00

This page left intentionally blank.

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			195,619,336.82	183,987,880.96	182,568,681.79	191,450,532.46	139,217,106.46	143,524,976.81	164,207,551.17	201,860,057.36
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		12,396,439.00	12,396,439.00	49,060,924.00	22,313,590.00	22,313,590.00	49,060,924.00	22,313,590.00	22,313,590.00
Property Taxes	8020-8079		11.00	(21.97)	0.00	0.00	16,906.54	1,511,853.69	75,870,473.65	1,165,237.70
Miscellaneous Funds	8080-8099		0.00	0.00	627.27	(7,654,722.32)	0.00	(4,770,254.00)	(654,039.93)	(2,000,157.42)
Federal Revenue	8100-8299		8,547,343.36	20,453,704.71	9,056,338.11	10,771,354.14	6,670,124.56	8,633,226.47	(24,131,874.98)	13,519,655.38
Other State Revenue	8300-8599		2,853,028.51	2,370,902.24	12,152,866.64	1,055,949.05	20,568,623.23	14,108,425.49	4,630,999.83	5,782,528.27
Other Local Revenue	8600-8799		157,891.63	(73,770.18)	369,047.24	60,089.24	348,809.50	288,370.28	2,263,507.37	299,603.94
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			23,954,713.50	35,147,253.80	70,639,803.26	26,546,260.11	49,918,053.83	68,832,545.93	80,292,655.94	41,080,457.87
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		2,784,275.53	20,231,729.77	22,870,023.72	23,195,106.63	23,140,493.37	23,222,758.33	23,179,758.06	22,491,838.99
Classified Salaries	2000-2999		3,946,455.79	8,989,477.77	9,231,758.31	8,760,915.88	9,287,111.39	9,346,972.87	9,080,157.90	8,583,128.37
Employee Benefits	3000-3999		2,024,509.74	8,048,329.19	15,400,859.42	15,391,928.16	16,099,797.93	17,420,851.79	16,025,348.02	15,688,676.26
Books and Supplies	4000-4999		25,996.89	1,155,366.31	1,240,391.91	1,646,004.54	1,436,764.98	824,274.05	1,045,599.56	925,066.85
Services	5000-5999		785,956.26	2,141,762.08	2,399,258.23	2,963,665.73	4,213,469.83	3,112,925.88	4,627,495.08	2,734,091.07
Capital Outlay	6000-6599			92,600.88	3,209,303.31	1,340,769.87	2,324,142.07		77,142.32	672,975.09
Other Outgo	7000-7499		18,433.49	80,386.37	(16,546.40)	7,297.14	24,510.56	(35,893.59)	(68,190.12)	151,749.10
Interfund Transfers Out	7600-7629		0.00	0.00	972,001.56	26,412.20	0.00	0.00	27,728.77	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			9,585,627.70	40,739,652.37	55,307,050.06	53,332,100.15	56,526,290.13	53,891,889.33	53,995,039.59	51,247,525.73
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	12,737,563.73	0.00	308.58	(308.58)	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	38,975,212.30	(320,365.04)	(239,024.42)	(37,828.00)	(24,949,084.51)	(187,186.07)	(106,280.69)	18,170,947.08	95,792.12
Due From Other Funds	9310	3,445.40	0.00	0.00	3,445.40	(1.12)	(12.08)	13.20	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	(25,001.48)	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		51,716,221.43	(320,365.04)	(238,715.84)	(34,691.18)	(24,974,087.11)	(187,198.15)	(106,267.49)	18,170,947.08	95,792.12
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	62,585,357.46	25,311,891.31	(4,411,915.24)	3,019,721.21	726,659.80	(11,103,304.80)	(5,848,185.25)	6,816,057.24	6,013,358.52
Due To Other Funds	9610	0.00	0.00	0.00	1,312,707.59	0.00	0.00	0.00	0.00	0.00
Current Loans	9640									
Unearned Revenues	9650	2,083,782.55	0.00	0.00	2,083,782.55	(253,160.95)	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690									
SUBTOTAL		64,669,140.01	25,311,891.31	(4,411,915.24)	6,416,211.35	473,498.85	(11,103,304.80)	(5,848,185.25)	6,816,057.24	6,013,358.52
<u>Nonoperating</u>										
Suspense Clearing	9910	(368,285.31)	(368,285.31)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(13,321,203.89)	(26,000,541.66)	4,173,199.40	(6,450,902.53)	(25,447,585.96)	10,916,106.65	5,741,917.76	11,354,889.84	(5,917,566.40)
E. NET INCREASE/DECREASE (B - C + D)			(11,631,455.86)	(1,419,199.17)	8,881,850.67	(52,233,426.00)	4,307,870.35	20,682,574.36	37,652,506.19	(16,084,634.26)
F. ENDING CASH (A + E)			183,987,880.96	182,568,681.79	191,450,532.46	139,217,106.46	143,524,976.81	164,207,551.17	201,860,057.36	185,775,423.10
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		185,775,423.10	195,243,427.54	234,508,104.92	205,392,514.24				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	49,060,924.00	22,313,590.00	22,313,590.00	42,285,292.00	0.00		348,142,482.00	348,142,482.00
Property Taxes	8020-8079	19,805.31	52,144,336.87	0.00	3,901,460.17	1,819,714.04		136,449,777.00	136,449,777.00
Miscellaneous Funds	8080-8099	(1,623,722.54)	(1,513,976.61)	(6,295,916.07)	53,641.13	(5,062,013.51)		(29,520,534.00)	(29,520,534.00)
Federal Revenue	8100-8299	12,962,177.03	3,176,516.73	1,433,948.77	16,042,889.98	10,114,516.74		97,249,921.00	97,249,921.00
Other State Revenue	8300-8599	5,170,959.88	17,852,113.91	6,883,837.65	572,309.16	10,269,221.14		104,271,765.00	104,271,765.00
Other Local Revenue	8600-8799	413,598.93	952,372.52	378,335.40	(165,274.79)	742,116.92		6,034,698.00	6,034,698.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		66,003,742.61	94,924,953.42	24,713,795.75	62,690,317.65	17,883,555.33	0.00	662,628,109.00	662,628,109.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	22,997,433.52	23,171,025.31	23,404,495.60	23,413,429.83	3,538,431.34		257,640,800.00	257,640,800.00
Classified Salaries	2000-2999	9,605,705.92	8,628,840.69	9,877,173.44	7,379,617.76	3,437,029.91		106,154,346.00	106,154,346.00
Employee Benefits	3000-3999	16,111,225.38	15,837,488.78	16,362,660.32	39,486,309.68	3,975,199.33		197,873,184.00	197,873,184.00
Books and Supplies	4000-4999	1,543,322.94	986,729.07	2,124,240.69	11,447,278.94	8,196,935.27		32,597,972.00	32,597,972.00
Services	5000-5999	5,033,104.76	2,937,894.82	4,728,907.47	4,711,812.24	2,928,530.55		43,318,874.00	43,318,874.00
Capital Outlay	6000-6599	287,389.43		518,739.30	2,701,578.24	5,384,090.49		16,608,731.00	16,608,731.00
Other Outgo	7000-7499	(14,327.63)	254,597.51	73,206.53	14,942.63	(269,194.59)		220,971.00	220,971.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,464,104.19	1,384,853.28		3,875,100.00	3,875,100.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		55,563,854.32	51,816,576.18	57,089,423.35	90,619,073.51	28,575,875.58	0.00	658,289,978.00	658,289,978.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	1,204.46	0.00	0.00		1,204.46	
Accounts Receivable	9200-9299	(920,526.35)	(1,482,112.27)	123,487.51	(272,410.65)	(17,883,566.33)		(28,008,157.62)	
Due From Other Funds	9310	0.00	0.00	0.00	(2.05)	0.00		3,443.35	
Stores	9320	0.00	0.00	0.00	0.00	0.00		(25,001.48)	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(920,526.35)	(1,482,112.27)	124,691.97	(272,412.70)	(17,883,566.33)	0.00	(28,028,511.29)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	80,585.44	2,361,587.59	(2,994,784.75)	(3,131,138.19)	(28,566,334.58)	0.00	(11,725,801.70)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	1,312,707.59	
Current Loans	9640							0.00	
Unearned Revenues	9650	(29,227.94)	0.00	(140,560.20)	0.00	0.00	0.00	1,660,833.46	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		51,357.50	2,361,587.59	(3,135,344.95)	(3,131,138.19)	(28,566,334.58)	0.00	(8,752,260.65)	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	(368,285.31)	
TOTAL BALANCE SHEET ITEMS		(971,883.85)	(3,843,699.86)	3,260,036.92	2,858,725.49	10,682,768.25	0.00	(19,644,535.95)	0.00
E. NET INCREASE/DECREASE (B - C + D)		9,468,004.44	39,264,677.38	(29,115,590.68)	(25,070,030.37)	(9,552.00)	0.00	(15,306,404.95)	4,338,131.00
F. ENDING CASH (A + E)		195,243,427.54	234,508,104.92	205,392,514.24	180,322,483.87				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								180,312,931.87	

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.

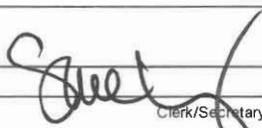
Budget available for inspection at:

Place: 3738 Walnut Ave, Carmichael, Ca, 95608

Date: 6/9/23

Adoption Date: 6/27/23

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



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

Public Hearing:

Place: 3738 Walnut Ave,  
Carmichael, Ca, 95608

Date: 6/13/23

Time: \_\_\_\_\_

Contact person for additional information on the budget reports:

Name: Kristi Blandford

Title: Director of Fiscal Services

Telephone: 916-971-7269

E-mail: kristi.blandford@sanjuan.edu

Criteria and Standards Review Summary

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

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



SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/13/2023
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 9,562,450.00
Less: Amount of total liabilities reserved in budget:	\$ 9,562,450.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

Signed

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

Date of Meeting: 6/27/23

For additional information on this certification, please contact:

Name: Kristi Blandford  
Title: Director of Fiscal Services  
Telephone: 916-971-7268  
E-mail: kristi.blandford@sanjuan.edu

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

<b>PART I - CURRENT EXPENSE FORMULA</b>	<b>Total Expense for Year (1)</b>	<b>EDP No.</b>	<b>Reductions (See Note 1) (2)</b>	<b>EDP No.</b>	<b>Current Expense of Education (Col 1 - Col 2) (3)</b>	<b>EDP No.</b>	<b>Reductions (Extracted) (See Note 2) (4a)</b>	<b>Reductions (Overrides)* (See Note 2) (4b)</b>	<b>EDP No.</b>	<b>Current Expense- Part II (Col 3 - Col 4) (5)</b>	<b>EDP No.</b>
1000 - Certificated Salaries	242,112,627.00	301	8,111.00	303	242,104,516.00	305	3,218,629.00		307	238,885,887.00	309
2000 - Classified Salaries	94,531,795.00	311	1,035,037.00	313	93,496,758.00	315	9,521,683.00		317	83,975,075.00	319
3000 - Employee Benefits	178,190,311.00	321	7,662,293.00	323	170,528,018.00	325	6,798,861.00		327	163,729,157.00	329
4000 - Books, Supplies Equip Replace. (6500)	41,751,296.00	331	1,434,928.00	333	40,316,368.00	335	6,456,353.00		337	33,860,015.00	339
5000 - Services . . & 7300 - Indirect Costs	54,951,133.00	341	715,106.00	343	54,236,027.00	345	15,060,231.00		347	39,175,796.00	349
<b>TOTAL</b>					<b>600,681,687.00</b>	<b>365</b>	<b>TOTAL</b>			<b>559,625,930.00</b>	<b>369</b>

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

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

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

<b>PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)</b>	<b>Object</b>	<b>EDP No.</b>
1. Teacher Salaries as Per EC 41011. . . . .	1100	189,590,227.00
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	22,195,861.00
3. STRS. . . . .	3101 & 3102	51,655,701.00
4. PERS. . . . .	3201 & 3202	6,930,444.00
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	4,750,157.00
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	35,110,935.00
7. Unemployment Insurance. . . . .	3501 & 3502	1,080,776.00
8. Workers' Compensation Insurance. . . . .	3601 & 3602	3,763,565.00
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	54.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	2,931,840.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	318,009,560.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	83,526.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	317,926,034.00	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. . . . .	56.81%	
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) . . . . .	56.81%
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). . . . .	559,625,930.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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


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	257,640,800.00	301	8,111.00	303	257,632,689.00	305	2,820,627.00		307	254,812,062.00	309
2000 - Classified Salaries	106,154,346.00	311	563,442.00	313	105,590,904.00	315	11,401,470.00		317	94,189,434.00	319
3000 - Employee Benefits	197,873,184.00	321	8,102,166.00	323	189,771,018.00	325	7,796,932.00		327	181,974,086.00	329
4000 - Books, Supplies Equip Replace. (6500)	32,743,972.00	331	1,207,528.00	333	31,536,444.00	335	2,601,442.00		337	28,935,002.00	339
5000 - Services . . & 7300 - Indirect Costs	41,701,358.00	341	417,061.00	343	41,284,297.00	345	10,329,025.00		347	30,955,272.00	349
TOTAL					625,815,352.00	365	TOTAL			590,865,856.00	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	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) . . . . .	347,903,668.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	31,657.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	347,872,011.00	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. . . . .	58.87%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	58.87%
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). . . . .	590,865,856.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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


Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	628,026,656.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	93,226,924.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	48,852.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,502,878.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	300,428.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	5,504,782.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	33,407.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				9,390,347.00
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439  minus 8000-8699	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)				
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				525,409,385.00
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				34,921.46
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,045.46



Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	460,339,628.56	13,493.41
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	460,339,628.56	13,493.41
B. Required effort (Line A.2 times 90%)	414,305,665.70	12,144.07
C. Current year expenditures (Line I.E and Line II.B)	525,409,385.00	15,045.46
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

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

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 20,539,611.00
- 2. Contracted general administrative positions not paid through payroll \_\_\_\_\_
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 489,604,326.00

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.20%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 15,186,952.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 8,683,982.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	115,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	546,902.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,071,007.02
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	377.50
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	26,604,220.52
9. Carry-Forward Adjustment (Part IV, Line F)	3,315,469.38
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	29,919,689.89

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	357,885,713.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	100,781,567.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	49,331,718.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,557,749.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	48,852.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,072,738.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,650,174.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	514,857.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	47,238,683.98
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	8,810.50
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,851,171.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,339,142.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	30,694,802.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	11,987,738.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	617,963,715.48

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

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

(Line A8 divided by Line B19)	4.31%
-------------------------------	-------

**D. Preliminary Proposed Indirect Cost Rate**

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

(Line A10 divided by Line B19)	4.84%
--------------------------------	-------

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	26,604,220.52
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(2,841,726.76)
2. Carry-forward adjustment amount deferred from prior year(s), if any	(425,000.00)
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.24%) times Part III, Line B19); zero if negative	3,315,469.38
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.24%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.24%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	3,315,469.38
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	3,315,469.38

Approved indirect cost rate: 3.24%  
Highest rate used in any program: 3.24%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	6,795,551.00	220,176.00	3.24%
01	3010	15,748,886.00	510,264.00	3.24%
01	3182	710,986.00	23,037.00	3.24%
01	3211	609,206.00	19,738.00	3.24%
01	3212	6,683,820.00	216,556.00	3.24%
01	3213	29,220,023.00	945,689.00	3.24%
01	3215	43,989.00	1,425.00	3.24%
01	3305	254,840.00	8,257.00	3.24%
01	3306	21,927.00	710.00	3.24%
01	3307	307,451.00	9,961.00	3.24%
01	3308	53,776.00	1,742.00	3.24%
01	3309	26,342.00	853.00	3.24%
01	3310	10,840,014.00	351,216.00	3.24%
01	3311	65,248.00	2,114.00	3.24%
01	3312	1,587,569.00	51,426.00	3.24%
01	3315	317,180.00	10,277.00	3.24%
01	3318	107,176.00	3,473.00	3.24%
01	3327	574,879.00	18,626.00	3.24%
01	3385	157,191.00	5,093.00	3.24%
01	3395	44,301.00	1,435.00	3.24%
01	3550	436,496.00	14,132.00	3.24%
01	3724	132,242.00	4,285.00	3.24%
01	4035	1,861,365.00	60,308.00	3.24%
01	4124	435,668.00	14,116.00	3.24%
01	4127	1,141,942.00	36,999.00	3.24%
01	4201	77,611.00	2,515.00	3.24%
01	4203	806,952.00	26,145.00	3.24%
01	4510	28,464.00	922.00	3.24%
01	5630	122,759.00	3,977.00	3.24%
01	5632	111,922.00	3,626.00	3.24%
01	5634	258,724.00	8,383.00	3.24%
01	5810	121,796.00	3,452.00	2.83%
01	6010	5,192,407.00	168,234.00	3.24%
01	6053	64,574.00	2,093.00	3.24%
01	6266	1,900,022.00	61,560.00	3.24%
01	6385	183,974.00	5,963.00	3.24%
01	6387	1,579,147.00	51,165.00	3.24%
01	6388	455,541.00	14,760.00	3.24%

01	6500	58,583,341.00	1,898,100.00	3.24%
01	6515	4,589.00	148.00	3.23%
01	6520	410,290.00	13,293.00	3.24%
01	6536	404,781.00	13,115.00	3.24%
01	6537	2,900,497.00	93,976.00	3.24%
01	6546	2,494,168.00	80,811.00	3.24%
01	6547	1,917,409.00	62,124.00	3.24%
01	6690	360,520.00	11,681.00	3.24%
01	7085	568,498.00	18,419.00	3.24%
01	7220	146,840.00	4,758.00	3.24%
01	7412	518,484.00	16,799.00	3.24%
01	7413	177,411.00	5,748.00	3.24%
01	7810	1,506,523.00	48,817.00	3.24%
01	8150	14,196,507.00	459,966.00	3.24%
01	9010	18,683,137.00	34,674.00	0.19%
09	6266	11,221.00	364.00	3.24%
09	7412	2,560.00	83.00	3.24%
09	7435	4,984.00	161.00	3.23%
09	7810	150.00	4.00	2.67%
11	6391	1,856,326.00	60,145.00	3.24%
11	9010	121,297.00	551.00	0.45%
12	5025	2,072,374.00	67,145.00	3.24%
12	5320	111,637.00	3,617.00	3.24%
12	6105	5,218,017.00	169,064.00	3.24%
12	9010	20,302,372.00	637,389.00	3.14%
13	5310	11,768,103.00	381,287.00	3.24%
13	5465	219,635.00	7,116.00	3.24%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		929,911.26	929,911.26
2. State Lottery Revenue	8560	6,189,275.00		2,437,780.00	8,627,055.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		6,189,275.00	0.00	3,367,691.26	9,556,966.26
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	3,036,459.00		0.00	3,036,459.00
2. Classified Salaries	2000-2999	1,234,132.00		0.00	1,234,132.00
3. Employee Benefits	3000-3999	1,918,684.00		0.00	1,918,684.00
4. Books and Supplies	4000-4999	0.00		3,325,306.00	3,325,306.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			3,049.00	3,049.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		6,189,275.00	0.00	3,328,355.00	9,517,630.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	0.00	39,336.26	39,336.26

**D. COMMENTS:**

Online site licenses for approved instructional materials

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

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



Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	452,691,370.00	4.85%	474,635,979.00	3.83%	492,799,289.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	11,481,221.00	-4.37%	10,979,362.00	-1.07%	10,861,364.00
4. Other Local Revenues	8600-8799	390,783.00	371.47%	1,842,435.00	-0.08%	1,840,935.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(62,899,188.00)	10.62%	(69,578,228.62)	-2.85%	(67,594,357.00)
6. Total (Sum lines A1 thru A5c)		401,664,186.00	4.04%	417,879,547.38	4.79%	437,907,231.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				193,173,993.00		194,558,628.05
b. Step & Column Adjustment				1,735,415.94		1,751,027.65
c. Cost-of-Living Adjustment						
d. Other Adjustments				(350,780.89)		98,089.17
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	193,173,993.00	0.72%	194,558,628.05	0.95%	196,407,744.87
2. Classified Salaries						
a. Base Salaries				54,249,997.00		54,954,885.72
b. Step & Column Adjustment				488,249.97		494,593.97
c. Cost-of-Living Adjustment						
d. Other Adjustments				216,638.75		259,245.01
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	54,249,997.00	1.30%	54,954,885.72	1.37%	55,708,724.70
3. Employee Benefits	3000-3999	112,731,246.00	1.19%	114,073,832.87	1.71%	116,026,238.78
4. Books and Supplies	4000-4999	10,968,088.00	2.06%	11,194,143.56	1.97%	11,414,197.09
5. Services and Other Operating Expenditures	5000-5999	30,265,516.00	2.66%	31,071,846.88	4.02%	32,320,891.98
6. Capital Outlay	6000-6999	5,852,476.00	-50.55%	2,894,063.00	-10.75%	2,582,951.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,731,083.00	-5.91%	1,628,730.00	3.84%	1,691,202.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,894,260.00)	-15.88%	(7,481,809.74)	0.13%	(7,491,665.48)
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,463.00	-13.21%	52,473.00	2.52%	53,797.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		400,138,602.00	0.70%	402,946,793.34	1.43%	408,714,081.94

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,525,584.00		14,932,754.04		29,193,149.06
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		112,265,815.18		113,791,399.18		128,724,153.22
2. Ending Fund Balance (Sum lines C and D1)		113,791,399.18		128,724,153.22		157,917,302.28
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	289,931.18		242,146.33		242,146.33
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	35,075,476.20		25,599,807.93		19,653,441.04
d. Assigned	9780	6,280,528.15		17,485,045.15		28,683,022.15
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,165,799.56		12,147,449.81		12,114,810.57
2. Unassigned/Unappropriated	9790	58,979,664.09		73,249,704.00		97,223,882.19
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		113,791,399.18		128,724,153.22		157,917,302.28
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,165,799.56		12,147,449.81		12,114,810.57
c. Unassigned/Unappropriated	9790	58,979,664.09		73,249,704.00		97,223,882.19
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		72,145,463.65		85,397,153.81		109,338,692.76
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Explanations are presented in a separate document.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	2,380,355.00	0.00%	2,380,355.00	0.00%	2,380,355.00
2. Federal Revenues	8100-8299	97,249,921.00	-62.85%	36,126,816.00	-8.74%	32,969,982.00
3. Other State Revenues	8300-8599	92,790,544.00	-0.50%	92,322,524.00	0.52%	92,803,353.00
4. Other Local Revenues	8600-8799	5,643,915.00	6.34%	6,001,577.00	0.47%	6,029,653.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	62,899,188.00	10.62%	69,578,228.62	-2.85%	67,594,357.00
6. Total (Sum lines A1 thru A5c)		260,963,923.00	-20.90%	206,409,500.62	-2.24%	201,777,700.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				64,466,807.00		54,336,898.20
b. Step & Column Adjustment				580,201.26		489,032.08
c. Cost-of-Living Adjustment						
d. Other Adjustments				(10,710,110.06)		(1,557,922.17)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	64,466,807.00	-15.71%	54,336,898.20	-1.97%	53,268,008.11
2. Classified Salaries						
a. Base Salaries				51,904,349.00		38,408,675.47
b. Step & Column Adjustment				467,139.14		345,678.08
c. Cost-of-Living Adjustment						
d. Other Adjustments				(13,962,812.67)		(1,232,359.36)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	51,904,349.00	-26.00%	38,408,675.47	-2.31%	37,521,994.19
3. Employee Benefits	3000-3999	85,141,938.00	-16.07%	71,461,985.13	-0.25%	71,284,939.70
4. Books and Supplies	4000-4999	21,629,884.00	-6.01%	20,330,619.50	-21.19%	16,023,138.00
5. Services and Other Operating Expenditures	5000-5999	13,053,358.00	-28.23%	9,368,315.00	-9.34%	8,493,342.00
6. Capital Outlay	6000-6999	10,756,255.00	-93.08%	744,255.00	-10.79%	663,955.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	107,404.00	0.00%	107,404.00	0.00%	107,404.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	7,276,744.00	-19.57%	5,852,907.74	-0.07%	5,849,028.48
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,814,637.00	0.00%	3,814,637.00	0.00%	3,814,637.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		258,151,376.00	-20.81%	204,425,697.04	-3.62%	197,026,446.48
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		2,812,547.00		1,983,803.58		4,751,253.52

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		84,163,327.71		86,975,874.71		88,959,678.29
2. Ending Fund Balance (Sum lines C and D1)		86,975,874.71		88,959,678.29		93,710,931.81
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	86,975,874.99		88,959,678.29		93,710,931.81
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(.28)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		86,975,874.71		88,959,678.29		93,710,931.81
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Explanations are presented in a separate document.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	455,071,725.00	4.82%	477,016,334.00	3.81%	495,179,644.00
2. Federal Revenues	8100-8299	97,249,921.00	-62.85%	36,126,816.00	-8.74%	32,969,982.00
3. Other State Revenues	8300-8599	104,271,765.00	-0.93%	103,301,886.00	0.35%	103,664,717.00
4. Other Local Revenues	8600-8799	6,034,698.00	29.98%	7,844,012.00	0.34%	7,870,588.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		662,628,109.00	-5.79%	624,289,048.00	2.47%	639,684,931.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				257,640,800.00		248,895,526.25
b. Step & Column Adjustment				2,315,617.20		2,240,059.73
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(11,060,890.95)		(1,459,833.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	257,640,800.00	-3.39%	248,895,526.25	0.31%	249,675,752.98
2. Classified Salaries						
a. Base Salaries				106,154,346.00		93,363,561.19
b. Step & Column Adjustment				955,389.11		840,272.05
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(13,746,173.92)		(973,114.35)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	106,154,346.00	-12.05%	93,363,561.19	-0.14%	93,230,718.89
3. Employee Benefits	3000-3999	197,873,184.00	-6.23%	185,535,818.00	0.96%	187,311,178.48
4. Books and Supplies	4000-4999	32,597,972.00	-3.29%	31,524,763.06	-12.97%	27,437,335.09
5. Services and Other Operating Expenditures	5000-5999	43,318,874.00	-6.65%	40,440,161.88	0.93%	40,814,233.98
6. Capital Outlay	6000-6999	16,608,731.00	-78.09%	3,638,318.00	-10.76%	3,246,906.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,838,487.00	-5.57%	1,736,134.00	3.60%	1,798,606.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,617,516.00)	0.70%	(1,628,902.00)	0.84%	(1,642,637.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,875,100.00	-0.21%	3,867,110.00	0.03%	3,868,434.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		658,289,978.00	-7.73%	607,372,490.38	-0.27%	605,740,528.42
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		4,338,131.00		16,916,557.62		33,944,402.58

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		196,429,142.89		200,767,273.89		217,683,831.51
2. Ending Fund Balance (Sum lines C and D1)		200,767,273.89		217,683,831.51		251,628,234.09
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	289,931.18		242,146.33		242,146.33
b. Restricted	9740	86,975,874.99		88,959,678.29		93,710,931.81
<b>c. Committed</b>						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	35,075,476.20		25,599,807.93		19,653,441.04
d. Assigned	9780	6,280,528.15		17,485,045.15		28,683,022.15
<b>e. Unassigned/Unappropriated</b>						
1. Reserve for Economic Uncertainties	9789	13,165,799.56		12,147,449.81		12,114,810.57
2. Unassigned/Unappropriated	9790	58,979,663.81		73,249,704.00		97,223,882.19
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		200,767,273.89		217,683,831.51		251,628,234.09
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,165,799.56		12,147,449.81		12,114,810.57
c. Unassigned/Unappropriated	9790	58,979,664.09		73,249,704.00		97,223,882.19
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.28)		0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		72,145,463.37		85,397,153.81		109,338,692.76
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.96%		14.06%		18.05%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s): San Juan Unified						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
2. District ADA		6,354,244.00		6,604,114.00		6,824,660.00
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		658,289,978.00		607,372,490.38		605,740,528.42
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		658,289,978.00		607,372,490.38		605,740,528.42
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		13,165,799.56		12,147,449.81		12,114,810.57
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		13,165,799.56		12,147,449.81		12,114,810.57
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	34,638.99	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	37,437	37,437		
Charter School				
<b>Total ADA</b>	<b>37,437</b>	<b>37,437</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	37,127	37,422		
Charter School				
<b>Total ADA</b>	<b>37,127</b>	<b>37,422</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	36,171	36,239		
Charter School		0		
<b>Total ADA</b>	<b>36,171</b>	<b>36,239</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	35,124			
Charter School	0			
<b>Total ADA</b>	<b>35,124</b>			



---

---

**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	39,528	38,994		
Charter School				
<b>Total Enrollment</b>	<b>39,528</b>	<b>38,994</b>	<b>1.4%</b>	<b>Not Met</b>
Second Prior Year (2021-22)				
District Regular	38,944	38,077		
Charter School				
<b>Total Enrollment</b>	<b>38,944</b>	<b>38,077</b>	<b>2.2%</b>	<b>Not Met</b>
First Prior Year (2022-23)				
District Regular	37,597	37,902		
Charter School				
<b>Total Enrollment</b>	<b>37,597</b>	<b>37,902</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	37,911			
Charter School				
<b>Total Enrollment</b>	<b>37,911</b>			

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

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

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

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

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

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

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
<b>Third Prior Year (2020-21)</b>			
District Regular	37,437	38,994	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>37,437</b>	<b>38,994</b>	<b>96.0%</b>
<b>Second Prior Year (2021-22)</b>			
District Regular	33,973	38,077	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>33,973</b>	<b>38,077</b>	<b>89.2%</b>
<b>First Prior Year (2022-23)</b>			
District Regular	34,596	37,902	
Charter School			
<b>Total ADA/Enrollment</b>	<b>34,596</b>	<b>37,902</b>	<b>91.3%</b>
		Historical Average Ratio:	92.2%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>92.7%</b>

**3B. Calculating the District's Projected Ratio of ADA to Enrollment**

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
<b>Budget Year (2023-24)</b>				
District Regular	34,639	37,911		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>34,639</b>	<b>37,911</b>	<b>91.4%</b>	<b>Met</b>
<b>1st Subsequent Year (2024-25)</b>				
District Regular	34,892	37,911		
Charter School				
<b>Total ADA/Enrollment</b>	<b>34,892</b>	<b>37,911</b>	<b>92.0%</b>	<b>Met</b>
<b>2nd Subsequent Year (2025-26)</b>				
District Regular	35,080	37,711		
Charter School				
<b>Total ADA/Enrollment</b>	<b>35,080</b>	<b>37,711</b>	<b>93.0%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

The District experienced a higher absenteeism rate in prior years due to COVID that decreased the historical average ratio for this criterion. Attendance rates are starting to recover and are anticipated to continue to move towards pre-COVID levels.

4. **CRITERION: LCFF Revenue**

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

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

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

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

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

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

**Projected LCFF Revenue**

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	36,354.58	35,239.60	34,980.93	35,169.39
b. Prior Year ADA (Funded)		36,354.58	35,239.60	34,980.93
c. Difference (Step 1a minus Step 1b)		(1,114.98)	(258.67)	188.46
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(3.07%)	(.73%)	.54%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		452,691,370.00	474,635,979.00	492,799,289.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		37,211,230.61	18,700,657.57	16,213,096.61
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		5.15%	3.21%	3.83%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>4.15% to 6.15%</b>	<b>2.21% to 4.21%</b>	<b>2.83% to 4.83%</b>

**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)	136,461,277.00	136,461,277.00	136,461,277.00	136,461,277.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	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)	453,944,214.00	484,603,759.00	506,733,157.00	524,769,481.00
District's Projected Change in LCFF Revenue:		6.75%	4.57%	3.56%
<b>LCFF Revenue Standard</b>		<b>4.15% to 6.15%</b>	<b>2.21% to 4.21%</b>	<b>2.83% to 4.83%</b>
<b>Status:</b>		Not Met	Not Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

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

The District's LCFF funding for 23-24 is based using the 3 prior year average ADA and an 8.22% COLA that is higher than the standard. The 24-25 funding includes a COLA increase of 3.94% which is also applied to the Add-On funding the district receives. The COLA was not previously applied to the Add-On funding, which is increasing the overall LCFF funding above the standard rate.

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)	279,494,759.86	
Second Prior Year (2021-22)	291,824,907.50	313,620,210.67	93.1%
First Prior Year (2022-23)	324,616,509.00	358,993,933.00	90.4%
	Historical Average Ratio:		92.8%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>89.8% to 95.8%</b>	<b>89.8% to 95.8%</b>	<b>89.8% to 95.8%</b>

**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)	360,155,236.00		
1st Subsequent Year (2024-25)	363,587,346.64	402,894,320.34	90.2%	Met
2nd Subsequent Year (2025-26)	368,142,708.35	408,660,284.94	90.1%	Met

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

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

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

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

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.15%	3.21%	3.83%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-4.85% to 15.15%</b>	<b>-6.79% to 13.21%</b>	<b>-6.17% to 13.83%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	0.15% to 10.15%	-1.79% to 8.21%	-1.17% to 8.83%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2022-23)	93,276,138.00		
Budget Year (2023-24)	97,249,921.00	4.26%	No
1st Subsequent Year (2024-25)	36,126,816.00	(62.85%)	Yes
2nd Subsequent Year (2025-26)	32,969,982.00	(8.74%)	Yes

**Explanation:**  
(required if Yes)

Federal revenue is expected to have a net decrease in 2024/25 and 2025/26 due to Title I and Carl Perkins grants spending prior year carry over in 2023/24, increased award for Refugee School Impact grant, carry over being spent for IDEA Basic Local Assistance Entitlement Part B, ESSER II, GEER II and ARP Homeless II in 2024/25.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2022-23)	142,461,930.00		
Budget Year (2023-24)	104,271,765.00	(26.81%)	Yes
1st Subsequent Year (2024-25)	103,301,886.00	(.93%)	No
2nd Subsequent Year (2025-26)	103,664,717.00	.35%	No

**Explanation:**  
(required if Yes)

State revenues have a net decrease in 2023/24 carry over only being spent in ASES, Safe Routes, and In-Person Instruction grant. The Ethnic Studies grant, California Partnership Academies, Special Education Infant Discretionary funds, and the California Department of Health funds all being spent out in 2022-23. Increases are included for CTE award adjustment, Special Education COLA increase, and A-G Access/Success Grant final allocation adjustment. The Learning Recovery Emergency Block grant and the Art, Music & Instructional Materials Discretionary Block Grant are one time funds received in 2022/23 but have not been spent.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2022-23)	10,595,837.00		
Budget Year (2023-24)	6,034,698.00	(43.05%)	Yes
1st Subsequent Year (2024-25)	7,844,012.00	29.98%	Yes
2nd Subsequent Year (2025-26)	7,870,588.00	.34%	No

**Explanation:**  
(required if Yes)

Local revenue is showing a reduction due to interest income and STRS excess credit not being budgeted in 2023/24 which will be corrected as part of the 45 day budget revision other local revenue for donations E-Rate projects, site reimbursable accounts and other local grants are budgeted as received. The STRS excess and interest revenues were included in the Multi Year projections causing a larger than normal increase in local revenue in 2024/25.

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

First Prior Year (2022-23)	41,695,587.00		
Budget Year (2023-24)	32,597,972.00	(21.82%)	Yes
1st Subsequent Year (2024-25)	31,524,763.06	(3.29%)	Yes
2nd Subsequent Year (2025-26)	27,437,335.09	(12.97%)	Yes

**Explanation:**

(required if Yes)

Books and supplies have a net decrease in 2023/24 due to the following programs making furniture, small equipment and computer purchases in 2023/24; ROP/CTE, American Rescue Plan II Homeless, new Aviation Pathway through the Strong Workforce grant, Learning Recovery Support, and new freezers in the Child Nutrition Kitchen Upgrade Infrastructure. The following made reductions to offset the salary and benefit increases; Special Education IDEA's, Special Education Early Intervention, TUPE, Cal-Well, Title II, IV, Workability, and Early Literacy Support Block grant. Also included in the changes for all 3 years are reductions to the following grants that ended or are spent out ARP, Special Education CEIS, COVID funds and other local grants.

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

First Prior Year (2022-23)	56,278,059.00		
Budget Year (2023-24)	43,318,874.00	(23.03%)	Yes
1st Subsequent Year (2024-25)	40,440,161.88	(6.65%)	Yes
2nd Subsequent Year (2025-26)	40,814,233.98	.93%	No

**Explanation:**

(required if Yes)

The net decrease in 2023/24 is due to shifting funds to vacant positions from contracted services in; Special Education (SPED) IDEA and ARP, CTEIG, Workability, and reduced professional development for SPED CEIS funding, Child Nutrition Staff Training, Learning Communities Support, COVID related, CTE Lottery, Title III Immigrant and CDPH COVID testing grants ending in 2022/23, other local grants not budgeted at Budget Development, and increases to Title II, CTC Residency Grant, Refugee School Impact and Camp Winthers participation. 2024/25 is reduced for Strong Workforce, SPED Alternate Dispute resolution funds being spent out.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2022-23)	246,333,905.00		
Budget Year (2023-24)	207,556,384.00	(15.74%)	Not Met
1st Subsequent Year (2024-25)	147,272,714.00	(29.04%)	Not Met
2nd Subsequent Year (2025-26)	144,505,287.00	(1.88%)	Met

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

First Prior Year (2022-23)	97,973,646.00		
Budget Year (2023-24)	75,916,846.00	(22.51%)	Not Met
1st Subsequent Year (2024-25)	71,964,924.94	(5.21%)	Met
2nd Subsequent Year (2025-26)	68,251,569.07	(5.16%)	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

Federal revenue is expected to have a net decrease in 2024/25 and 2025/26 due to Title I and Carl Perkins grants spending prior year carryover in 2023/24, increased award for Refugee School Impact grant, carryover being spent for IDEA Basic Local Assistance Entitlement Part B, ESSER II, GEER II and ARP Homeless II in 2024/25.

**Explanation:**

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

State revenues have a net decrease in 2023/24 carryover only being spent in ASES, Safe Routes, and In-Person Instruction grant. The Ethnic Studies grant, California Partnership Academies, Special Education Infant Discretionary funds, and the California Department of Health funds all being spent out in 2022-23. Increases are included for CTE award adjustment, Special Education COLA increase, and A-G Access/Success Grant final allocation adjustment. The Learning Recovery Emergency Block grant and the Art, Music & Instructional Materials Discretionary Block Grant are one time funds received in 2022/23 but have not been spent.



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

Local revenue is showing a reduction due to interest income and STRS excess credit not being budgeted in 2023/24 which will be corrected as part of the 45 day budget revision other local revenue for donations E-Rate projects, site reimbursable accounts and other local grants are budgeted as received. The STRS excess and interest revenues were included in the Multi Year projections causing a larger than normal increase in local revenue in 2024/25.

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)

Books and supplies have a net decrease in 2023/24 due to the following programs making furniture, small equipment and computer purchases in 2023/24; ROP/CTE, American Rescue Plan II Homeless, new Aviation Pathway through the Strong Workforce grant, Learning Recovery Support, and new freezers in the Child Nutrition Kitchen Upgrade Infrastructure. The following made reductions to offset the salary and benefit increases; Special Education IDEA's, Special Education Early Intervention, TUPE, Cal-Well, Title II, IV, Workability, and Early Literacy Support Block grant. Also included in the changes for all 3 years are reductions to the following grants that ended or are spent out ARP, Special Education CEIS, COVID funds and other local grants.

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

The net decrease in 2023/24 is due to shifting funds to vacant positions from contracted services in; Special Education (SPED) IDEA and ARP, CTEIG, Workability, and reduced professional Development for SPED CEIS funding, Child Nutrition Staff Training, Learning Communities Support, COVID related, CTE Lottery, Title III Immigrant and CDPH COVID testing grants ending in 2022/23, other local grants not budgeted at Budget Development, and increases to Title II, CTC Residency Grant, Refugee School Impact and Camp Winthers participation. 2024/25 is reduced for Strong Workforce, SPED Alternate Dispute resolution funds being spent out.

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? Yes
- 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) 6,354,244.00
2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	579,479,173.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required	Budgeted Contribution <sup>1</sup>	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	579,479,173.00	17,384,375.19	17,384,376.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)
<b>Explanation:</b> (required if NOT met and Other is marked)	

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	10,071,000.00	11,103,418.17	12,496,108.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	42,509,506.48	69,509,325.68	56,010,057.28
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(.28)
e. Available Reserves (Lines 1a through 1d)	52,580,506.48	80,612,743.85	68,506,165.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	503,547,047.32	555,170,908.38	624,805,384.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	4,789,481.59	5,434,089.21	6,087,890.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	508,336,528.91	560,604,997.59	630,893,274.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.3%	14.4%	10.9%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>3.4%</b>	<b>4.8%</b>	<b>3.6%</b>

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	18,673,535.51	307,784,971.92	N/A	Met
Second Prior Year (2021-22)	46,205,314.95	315,668,865.67	N/A	Met
First Prior Year (2022-23)	16,627,172.00	360,636,136.00	N/A	Met
Budget Year (2023-24) (Information only)	1,525,584.00	400,138,602.00		

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 <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	40,760,783.67	51,362,045.72	N/A		Met
Second Prior Year (2021-22)	58,399,756.72	70,035,581.23	N/A		Met
First Prior Year (2022-23)	86,976,380.23	95,638,643.18	N/A		Met
Budget Year (2023-24) (Information only)	112,265,815.18				

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

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

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

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

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

10. **CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	34,639	34,892	35,080
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

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

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

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

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

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

a. Enter the name(s) of the SELPA(s): San Juan Unified

	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)	6,354,244.00	6,604,114.00	6,824,660.00

**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)	658,289,978.00	607,372,490.38	605,740,528.42
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)	658,289,978.00	607,372,490.38	605,740,528.42
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	13,165,799.56	12,147,449.81	12,114,810.57
6. Reserve Standard - by Amount			

	(\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b>			
	<b>(Greater of Line B5 or Line B6)</b>	<b>13,165,799.56</b>	<b>12,147,449.81</b>	<b>12,114,810.57</b>

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	13,165,799.56	12,147,449.81	12,114,810.57
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	58,979,664.09	73,249,704.00	97,223,882.19
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)	(.28)	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)	72,145,463.37	85,397,153.81	109,338,692.76
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.96%	14.06%	18.05%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>13,165,799.56</b>	<b>12,147,449.81</b>	<b>12,114,810.57</b>
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?

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?

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?

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)?

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



**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(56,386,942.00)			
Budget Year (2023-24)	(63,542,941.00)	7,155,999.00	12.7%	Not Met
1st Subsequent Year (2024-25)	(69,833,765.00)	6,290,824.00	9.9%	Met
2nd Subsequent Year (2025-26)	(67,594,357.00)	(2,239,408.00)	(3.2%)	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2022-23)	1,000.00			
Budget Year (2023-24)	0.00	(1,000.00)	(100.0%)	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2022-23)	7,973,444.00			
Budget Year (2023-24)	3,875,100.00	(4,098,344.00)	(51.4%)	Not Met
1st Subsequent Year (2024-25)	3,867,110.00	(7,990.00)	(.2%)	Met
2nd Subsequent Year (2025-26)	3,868,434.00	1,324.00	0.0%	Met

**1d. Impact of Capital Projects**

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

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

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

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

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

**Explanation:**

(required if NOT met)

Contributions from unrestricted increased in 2023/24 due to increased Special Education costs, adjustments to the RRMA required amount, and the ROTC expenses.

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

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

This reduction in 2023/24 is due to the PARS Early Retirement Incentive program being fully funded in 2022/23 and no further transfers are needed.

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

**Project Information:**  
(required if YES)

**S6. Long-term Commitments**

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	2	FD 01/OB 8982	FD 01/OB 7438/7439	438,149
Certificates of Participation				
General Obligation Bonds	VARIOUS	FD 01/OB 8571-8572-8611-8612	FD 51/OB 7438/7439	752,622,716
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Various Funds/Objects	Various Funds/Objects	6,883,757

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
<b>TOTAL:</b>				<b>759,944,622</b>

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	300,465	148,005	0	0
Certificates of Participation				
General Obligation Bonds	94,589,226	83,205,172	81,369,574	93,978,154
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
<b>Total Annual Payments:</b>	<b>94,889,691</b>	<b>83,353,177</b>	<b>81,369,574</b>	<b>93,978,154</b>
<b>Has total annual payment increased over prior year (2022-23)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

---

---

**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:

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
11,942,916	0

4 OPEB Liabilities

a. Total OPEB liability	145,937,052.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	145,937,052.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2021

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	12,699,152.00	12,090,922.00	11,959,403.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	8,552,690.00	8,063,868.00	7,932,349.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	7,390,261.00	7,414,423.00	7,774,764.00
d. Number of retirees receiving OPEB benefits	541.00	561.00	561.00

**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:

--

3. Self-Insurance Liabilities

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

9,562,450.00
0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs	18,080,319.00	18,183,234.00	18,287,118.00
b. Amount contributed (funded) for self-insurance programs	18,080,319.00	18,183,234.00	18,287,118.00

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	2282.9	2286.2	2188.6	2179.4

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

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

Yes
-----

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

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

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

--

Negotiations Settled

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

Sep 27, 2022
--------------

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

Yes
-----

If Yes, date of Superintendent and CBO certification:

Oct 11, 2022
--------------

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

Yes
-----

If Yes, date of budget revision board adoption:

Dec 13, 2022
--------------

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--



Negotiations Not Settled

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

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

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

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

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

Are any new costs from prior year settlements included in the budget?				
	If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

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

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

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

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

**Certificated (Non-management) - Other**

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

---

---

---

---

---

---

---

---

---

---

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	2061.6	2045.0	1650.0	1636.3

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

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

Yes
-----

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

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

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

--

Negotiations Settled

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

Oct 11, 2022
--------------

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

Yes
-----

If Yes, date of Superintendent and CBO certification:

Oct 11, 2022
--------------

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

Yes
-----

If Yes, date of budget revision board adoption:

Dec 13, 2022
--------------

4. Period covered by the agreement:

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

5. Salary settlement:

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

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

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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


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

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

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

If Yes, explain the nature of the new costs:

--	--	--

--

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

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

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


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

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

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


**Classified (Non-management) - Other**

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

---

---

---

---

---

---

---

---

---

---

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	308.7	307.5	298.0	297.3

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

Yes	Yes	Yes
1,780,613	0	0
4.5%	0.0%	0.0%

Total cost of salary settlement

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential**

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

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


**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential**

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

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

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

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

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

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

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

Yes
-----

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

Jun 13, 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.

<b>A1.</b>	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
<b>A2.</b>	Is the system of personnel position control independent from the payroll system?	No
<b>A3.</b>	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
<b>A4.</b>	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
<b>A5.</b>	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
<b>A6.</b>	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
<b>A7.</b>	Is the district's financial system independent of the county office system?	Yes
<b>A8.</b>	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
<b>A9.</b>	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

**Comments:**  
(optional)

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

**OTHER INFORMATION**

Average Salaries ..... 193  
Education Protection Account ..... 194  
Excess Reserves Substantiation..... 197  
Multi-year Projections Planning Factors and Details ..... 198  
Staffing Standards ..... 204  
Staffing Trends ..... 213  
Glossary ..... 214

This page left intentionally blank.



## General Fund Multi-Year Planning Factors

### 2023-24 Average Salaries

Average salaries based on 2022-23 with 4.5% increase.

Health & Welfare (H&W) and Payroll-Related (P/R) Costs are updated for 2023-24 rates.

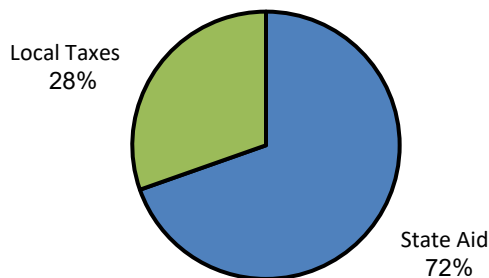
Classification	Job Code	Average/ Average New Hire			Current	Actual	Average	Days/Yr
		Salary	H/W	PR Cost	Total	FTE's	Range/Step	
Counselor K-6/7-8/9-12	121 /122 /124	\$93,906	\$16,441	\$23,467	\$133,814	78.45	10-09-05	186/195
Nurse	100	\$90,386	\$14,928	\$22,588	\$127,903	21.00	17-09-04	187
Psychologist	392 / 136	\$124,510	\$18,327	\$31,115	\$173,951	30.80	63-16-06	198
Special Ed Teacher	Various	\$92,129	\$16,606	\$23,023	\$131,759	289.40	10-10-04	186/187
Elem. Principal	202 / 203	\$146,169	\$15,946	\$36,528	\$198,643	39.00	62-19-06	208
Elem. VP /Adm. Instr. Spclst.	194 /218 / 219	\$126,491	\$19,707	\$31,610	\$177,808	12.00	62-16-05	208
Elem. Teacher	Various	\$91,766	\$15,176	\$22,932	\$129,874	710.40	10-10-04	186
Elem Prep Tchr (& SpEd)	Various	\$91,766	\$15,176	\$22,932	\$129,874	91.68	10-10-04	186
Elem. Secretary	936	\$44,718	\$11,600	\$18,388	\$74,705	42.00	85-25-05	229
MS Principal	206	\$153,016	\$17,520	\$38,239	\$208,775	9.00	62-21-06	208
MS VP /Adm. Instr. Spclst.	195 / 222	\$137,914	\$13,824	\$34,465	\$186,203	10.00	62-17-06	208
MS Teacher	30 / 1013	\$91,766	\$15,176	\$22,932	\$129,874	213.30	10-10-04	186
MS Secretary	938	\$45,198	\$13,264	\$18,586	\$77,048	11.00	85-25-06	229
Librarian	133	\$94,240	\$12,750	\$23,551	\$130,541	9.00	18-10-04	186/195
Teacher on Special Assign	68	\$106,534	\$18,914	\$26,623	\$152,071	13.20	07-13-05	190
HS Principal	208 / 209	\$171,794	\$21,029	\$42,931	\$235,753	8.00	61-23-06	225
HS VP / Admin. Instr. Spclst.	196 / 224 / 225	\$140,646	\$18,288	\$35,147	\$194,080	21.00	62-18-06	208
HS Teacher	40 / 1024	\$91,766	\$15,176	\$22,932	\$129,874	450.61	10-10-04	186
HS Secty I	933	\$44,989	\$15,506	\$18,500	\$78,995	19.00	85-23-06	239
HS Secty II	931	\$52,620	\$8,955	\$21,637	\$83,211	6.00	21-26-06	260
Instructional Asst II	978	\$36,021	\$13,285	\$14,812	\$64,118	165.19	85-19B-06	206
Instructional Asst III	919	\$36,202	\$13,074	\$14,886	\$64,162	135.97	85-22-05	206
Instructional Assist Bilingual	Various	\$33,609	\$9,035	\$13,820	\$56,464	31.38	85-18-05	206
Bus Driver	832	\$38,097	\$12,713	\$15,665	\$66,475	68.94	88-24-05	212
Admin. Asst.(Gen.Unit)	930	\$50,127	\$15,501	\$20,612	\$86,240	11.00	21-28-04	260
Campus Monitor / Rep	759 / 985	\$30,387	\$10,360	\$12,495	\$53,242	38.06	85-13-03	205
Custodian	648	\$45,914	\$12,877	\$18,880	\$77,671	143.38	83-20-05	260
Clerk (Elem Add'l Staff)	946	\$33,234	\$17,403	\$13,666	\$64,303	26.31	85-14-06	218
ICT (ES,MS,HS Add'l Staff)	944	\$37,580	\$14,767	\$15,453	\$67,800	67.63	85-18-06	218
Avg New Hire Teacher	Various	\$62,723	\$10,417	\$15,674	\$88,813	177.59	10-06-02	186/187
Avg. Blended(New&AvgTchr)	Various	\$77,244	\$12,796	\$19,303	\$109,343		10-07-04	186/187
<b>Average Teacher</b>	Various	\$91,766	\$15,176	\$22,932	\$129,874	1,987.53	10-10-04	186/187

## Education Protection Account (EPA)

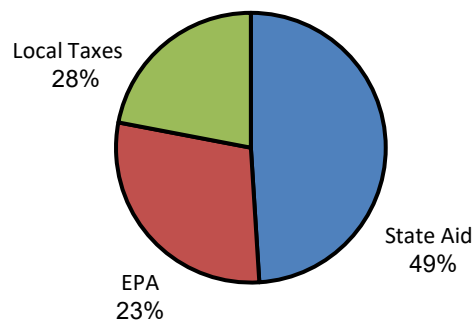
The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. Proposition 55 (2016), continues the use of EPA. The EPA funding is a component of an LEA's or Charter School's total Local Control Funding Formula (LCFF) revenue. Proposition 55 takes effect on January 1, 2018, and remains in effect through December 31, 2030.

The revenues generated from Propositions 30 and 55 are deposited into the EPA and a corresponding reduction is made to the district's or charter school's LCFF revenue. For 2023-24, the reduction is approximately 23% of the total LCFF funding. The district began receiving EPA payments quarterly in Fiscal Year 2013-14.

**Funding Before Proposition 30**



**Funding After Proposition 30**



Proposition 30 requires that each LEA shall have sole authority to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided, however, that **the appropriate governing board or body shall make these spending determinations in open session of a public meeting of the governing board or body and shall not use any of the funds from the Education Protection Account for salaries or benefits of administrators or for any other administrative costs.** An LEA may allocate the EPA entitlement entirely to one program for expenditure.

Propositions 30 and 55 require all districts, counties, and charter schools to report on their Web sites an accounting of how much money was received from the EPA and how that money was spent. District EPA information for previous years can be found by selecting the Budget Info link on the District's website.

**Listed on the next page is the Education Protection Account Expenditure plan listing how the moneys received from the Education Protection Account are proposed to be spent in 2023-24.**

**Education Protection Account, Fund 01, Resource 1400****Projected Expenditures through: June 30, 2023**

<b>Description</b>	<b>Object Codes</b>	<b>Amount</b>
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	113,115,877
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred revenue	9650	
<b>TOTAL AVAILABLE</b>		<b>113,115,877</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>	<b>Function Code</b>	
Instruction	1000-1999	113,115,877
Instruction-Related Services		
Instructional Supervision & Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and counseling services	3110	
Psychological Services	3120	
Attendance and Social Work services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>113,115,877</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>-</b>

**Education Protection Account, Fund 09-Choices, Sub fund 08 Resource 1400**  
**Expenditures through; June 30, 2023**

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	897,516
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred revenue	9650	
<b>TOTAL AVAILABLE</b>		<b>897,516</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>	<b>Function Code</b>	
Instruction	1000-1999	897,516
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and counseling services	3110	
Psychological Services	3120	
Attendance and Social Work services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>897,516</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0</b>

### 2023-24 Budget Adoption Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty  
 District: San Juan Unified School District

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and per Education Code Section 42127(a)(2)(B), a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties.

	2023-24	2024-25	2025-26
Total General Fund Expenditures & Other Uses	\$ 658,289,978	\$ 607,372,490	\$ 605,740,528
Minimum Reserve requirement 2%	\$ 13,165,800	\$ 12,147,450	\$ 12,114,811
General Fund (Combined Ending Fund Balance)	\$ 200,767,274	\$ 200,776,815	\$ 251,637,775
Special Reserve Fund EFB	\$ -	\$ -	\$ -
Components of ending balance:			
Nonspendable (revolving, prepaid, etc.)	\$ 289,931	\$ 242,146	\$ 242,146
Restricted	\$ 86,975,875	\$ 88,959,391	\$ 93,710,645
Committed	\$ 35,075,476	\$ 25,599,808	\$ 19,653,441
Assigned	\$ 6,280,528	\$ 17,485,045	\$ 28,683,022
Reserve for economic uncertainties	\$ 13,165,800	\$ 12,147,450	\$ 12,114,811
Unassigned and Unappropriated	\$ 58,979,664	\$ 56,342,974	\$ 97,233,710
Subtotal Assigned, Unassigned & Unappropriated	\$ 78,425,992	\$ 85,975,469	\$ 138,031,543
Total Components of ending balance	\$ 200,767,274 TRUE	\$ 200,776,815 TRUE	\$ 251,637,775 TRUE
Assigned & Unassigned balances above the minimum reserve requirement	\$ 65,260,192	\$ 73,828,019	\$ 125,916,732

Statement of Reasons	
<b>The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:</b>	
Reserve for one year's growth in LCFF funding (School Services of CA recommends 100% of one year's growth)	\$ 29,823,242
Additional Economic Uncertainty @ 1%	\$6,582,900
	\$0
Total Needs	\$ 36,406,142
<b>Remaining Balance</b>	<b>\$ 28,854,050</b>

**PLANNING FACTORS - MULTI-YEAR PROJECTIONS**

Dollars relate to unrestricted General Fund unless otherwise noted

	Adopted 2023-24 Budget Assumptions			
	2022-23	2023-24	2024-25	2025-26
<b>AVERAGE DAILY ATTENDANCE (ADA)</b>				
Actual P-2	34,711.40	34,754.82	35,007.36	35,195.82
Funded	36,387.10	35,266.03	35,007.36	35,195.82
Funded change from prior year	(1,028.11)	(1,121.07)	(258.67)	188.46
Funded % change from prior	-2.75%	-3.08%	-0.73%	0.54%
<b>LCFF REVENUES</b>				
State Funded COLA	6.56%	8.22%	3.94%	3.29%
LCFF Targeted Student %, 3 yr avg	54.70%	57.46%	59.26%	59.10%
Supplemental Grant Growth	\$ 4,544,133	\$ 4,148,441	\$ 2,964,552	\$ 1,707,991
Concentration Grant Growth	\$ -	\$ 6,260,413	\$ 4,944,104	\$ (6,540)
Base Grant Growth	\$ 33,840,342	\$ 18,164,980	\$ 13,120,812	\$ 15,545,494
<b>TOTAL LCFF FUNDING</b>	<b>\$ 422,868,128</b>	<b>\$ 452,691,370</b>	<b>\$ 474,635,979</b>	<b>\$ 492,799,289</b>
Transportation and TIIG	\$ 7,581,042	\$ 8,011,012	\$ 8,234,046	\$ 8,427,623
Transitional K Add-on	\$ 1,086,493	\$ 1,905,931	\$ 2,598,038	\$ 3,320,826
Supplemental Grant	\$ 40,845,093	\$ 44,993,534	\$ 47,958,086	\$ 49,666,077
Concentration Grant	\$ -	\$ 6,260,413	\$ 11,204,517	\$ 11,197,977
Base Grant	\$ 373,355,500	\$ 391,520,480	\$ 404,641,292	\$ 420,186,786
<b>TOTAL LCFF FUNDING PER ADA</b>	<b>\$ 11,592</b>	<b>\$ 12,605</b>	<b>\$ 13,163</b>	<b>\$ 13,588</b>
<b>Supplemental Grant</b>	<b>\$ 1,123</b>	<b>\$ 1,276</b>	<b>\$ 1,370</b>	<b>\$ 1,411</b>
\$ Growth from prior year	\$ 196	\$ 153	\$ 94	\$ 41
<b>Concentration Grant</b>	<b>\$ -</b>	<b>\$ 178</b>	<b>\$ 320</b>	<b>\$ 318</b>
\$ Growth from prior year	\$ -	\$ 178	\$ 143	\$ (2)
<b>Base Grant</b>	<b>\$ 10,261</b>	<b>\$ 11,102</b>	<b>\$ 11,559</b>	<b>\$ 11,939</b>
\$ Growth from prior year	\$ 2,422	\$ 841	\$ 457	\$ 380
<b>Transportation and TIIG</b>	<b>\$ 208</b>	<b>\$ 227</b>	<b>\$ 234</b>	<b>\$ 238</b>
<b>FEDERAL REVENUES</b>				
Special Education-restricted	\$ 16,410,866	\$ 13,947,899	\$ 11,455,463	\$ 11,576,648
Change from prior year	\$ 5,850,160	\$ (2,462,967)	\$ (2,492,436)	\$ 121,185
Title I, NCLB, Part A, Low Income - restricted	\$ 16,322,634	\$ 18,950,478	\$ 16,478,677	\$ 16,478,677
Change from prior year	\$ 587,206	\$ 2,627,844	\$ (2,471,801)	\$ -
All Other Federal Programs - unrestricted & restricted	\$ 60,542,638	\$ 64,351,544	\$ 8,192,676	\$ 4,914,657
Change from prior year	\$ (5,654,211)	\$ 3,808,906	\$ (56,158,868)	\$ (3,278,019)

**PLANNING FACTORS - MULTI-YEAR PROJECTIONS**Dollars relate to unrestricted General Fund  
unless otherwise noted

	Adopted 2023-24 Budget Assumptions			
	2022-23	2023-24	2024-25	2025-26
<b>OTHER STATE REVENUES</b>				
Special Education (RS 6500) - restricted	\$ 34,587,787	\$ 36,077,803	\$ 37,654,462	\$ 39,006,966
Change from prior year	\$ 2,055,814	\$ 1,490,016	\$ 1,576,659	\$ 1,352,504
Special Education Mental Health - restricted (RS 3327 & 6546)	\$ 3,425,252	\$ 3,416,848	\$ 3,533,136	\$ 3,628,721
Change from prior year	\$ 190,301	\$ (8,404)	\$ 116,288	\$ 95,585
Mandate Block Grant	\$ 1,544,284	\$ 1,696,091	\$ 1,775,764	\$ 1,847,477
Change from prior year	\$ (42,686)	\$ 151,807	\$ 79,673	\$ 71,713
Lottery-unrestricted	\$ 6,167,987	\$ 6,171,000	\$ 6,215,846	\$ 6,249,302
Change from prior year	\$ 29,080	\$ 3,013	\$ 44,846	\$ 33,456
\$ per qualified ADA	\$ 170	\$ 170	\$ 170	\$ 170
Lottery-restricted	\$ 2,430,912	\$ 2,432,100	\$ 2,449,775	\$ 2,462,960
Change from prior year	\$ (1,376,041)	\$ 1,188	\$ 17,675	\$ 13,185
\$ per qualified ADA	\$ 67	\$ 67	\$ 67	\$ 67
<b>OTHER LOCAL REVENUES</b>				
All Other Local Revenue- unrestricted and restricted	\$ 10,595,837	\$ 6,034,698	\$ 7,844,012	\$ 7,870,588
Change from prior year	\$ 367,655	\$ (4,561,139)	\$ 1,809,314	\$ 26,576

**PLANNING FACTORS - MULTI-YEAR PROJECTIONS**

Dollars relate to unrestricted General Fund unless otherwise noted

	Adopted 2023-24 Budget Assumptions			
	2022-23	2023-24	2024-25	2025-26
<b>EXPENDITURES</b>				
<b>Staffing FTE</b>				
Includes Unschool staffing				
<b>Certificated</b>				
Reg. Ed. based on enrollment	1,343.56	1,340.04	1,335.59	1,335.28
Change from prior year	(6.57)	(3.52)	(4.45)	(0.31)
Reg. Ed. Reserve	8.00	8.00	8.00	8.00
Change from prior year	-	-	-	-
Reg. Ed. Other Tchr (beyond ratio)	(24.03)	(2.26)	(2.42)	(1.58)
Change from prior year	(41.42)	21.77	(0.16)	0.84
Reg. Ed. Other Certificated	88.53	103.86	103.86	103.83
Change from prior year	(5.37)	15.33	0.00	(0.03)
Reg. Ed. Class Size Reduction	127.47	128.85	130.17	130.90
Change from prior year	2.07	1.38	1.32	0.73
Expense	\$ 13,404,712	\$ 14,090,429	\$ 14,284,459	\$ 14,416,016
Change from prior year	\$ 1,033,826	\$ 685,717	\$ 194,031	\$ 131,557
Grade Span implemented	Fully Implemented	Fully Implemented	Fully Implemented	Fully Implemented
Supplemental Grant	178.23	186.21	186.21	186.21
Change from prior year	(13.04)	7.98	0.00	0.00
Expense	\$ 17,651,938	\$ 20,155,710	\$ 20,337,111	\$ 20,520,145
Change from prior year	\$ 2,774,315	\$ 2,503,772	\$ 181,401	\$ 183,034
<b>Classified</b>				
Reg. Ed. based on enrollment	194.50	194.25	194.25	194.25
Change from prior year	1.75	(0.25)	-	-
Reg. Ed. Classified Other, includes reductions	636.14	639.59	639.59	639.59
Change from prior year	28.71	3.45	-	-
Supplemental Grant	114.10	140.05	140.05	140.05
Change from prior year	2.84	25.96	3.71	0.00
Expense	\$ 4,969,940	\$ 6,934,876	\$ 6,997,290	\$ 7,060,465
Change from prior year	\$ 1,218,590	\$ 1,964,936	\$ 62,414	\$ 63,175



**PLANNING FACTORS - MULTI-YEAR PROJECTIONS**

Dollars relate to unrestricted General Fund unless otherwise noted

	Adopted 2023-24 Budget Assumptions			
	2022-23	2023-24	2024-25	2025-26
<b>EXPENDITURES</b>				
<b>Staffing FTE</b>				
<b>Management</b>				
Reg. Ed. based on enrollment	93.00	91.00	91.00	91.00
Change from prior year	2.00	(2.00)	0.00	-
Reg. Ed. Other Management, including reductions	43.93	42.93	42.93	42.93
Change from prior year	0.16	(1.00)	-	-
<b>Other Staffing Costs</b>				
Salary Cost of Living Adjustment (COLA) Unrestricted Only	\$ 50,980,851	\$ 61,350,643	\$ 61,350,643	\$ 61,350,643
Change from prior year	\$ 20,949,075	\$ 10,369,792	\$ -	\$ -
COLA % - All, except Teamsters	10.00%	4.50%	0.00%	0.00%
COLA %- Teamsters only-current & retro	10.00%	4.50%	0.00%	0.00%
<b>Step and Column (net of retirements)</b>				
General Fund				
Unrestricted & Restricted	\$ 3,352,980	\$ 3,896,819	\$ 4,133,420	\$ 3,981,951
Certificated non management %	0.90%	0.90%	0.90%	0.90%
Certificated management %	0.80%	0.80%	0.80%	0.80%
Classified %	0.90%	0.90%	0.90%	0.90%
<b>Benefits</b>				
Medical Insurance	\$ 36,326,979	\$ 42,028,843	\$ 43,281,303	\$ 44,571,085
Change due to rate change	\$ 95,481	\$ 5,701,864	\$ 1,252,460	\$ 1,289,783
Premium rate change; % annualized	0.26%	4.24%	2.98%	2.98%
Retiree Medical Insurance	\$ 4,285,296	\$ 4,912,892	\$ 4,803,379	\$ 4,834,580
Change due to salary and rate change	\$ (292,038)	\$ 627,596	\$ (109,513)	\$ 31,201

**PLANNING FACTORS - MULTI-YEAR PROJECTIONS**

Dollars relate to unrestricted General Fund unless otherwise noted

	Adopted 2023-24 Budget Assumptions			
	2022-23	2023-24	2024-25	2025-26
<b>EXPENDITURES</b>				
<b>Benefits</b>				
Workers' Compensation Insurance	\$ 3,886,860	\$ 4,434,666	\$ 4,466,292	\$ 4,512,885
Change due to rate change & transfers	\$ (35,980)	\$ 1,247,806	\$ 31,626	\$ 46,593
% of qualified payroll	1.79%	1.79%	1.79%	1.79%
State Teachers Retirement (STRS)	\$ 33,122,271	\$ 36,107,024	\$ 37,160,698	\$ 37,513,879
Change due to rate change	\$ 6,216,467	\$ 2,984,753	\$ 1,053,674	\$ 353,181
% of qualified payroll	19.10%	19.10%	19.10%	19.10%
Public Employee Retirement (PERS)	\$ 11,807,206	\$ 14,867,979	\$ 15,222,503	\$ 15,765,569
Change due to rate change	\$ 2,995,758	\$ 3,060,773	\$ 354,524	\$ 543,066
% of qualified payroll	25.370%	26.680%	27.70%	28.30%
<b>Supplies and Materials</b>				
Transportation Fuel and Supplies	\$ 1,216,872	\$ 1,261,149	\$ 1,286,372	\$ 1,324,191
Change from prior year	\$ 257,021	\$ 44,277	\$ 25,223	\$ 37,819
COLA %	31%	4%	2%	3%
<b>Services and Operating</b>				
Utilities (electric, gas, water, etc.)	\$ 9,835,366	\$ 10,369,441	\$ 10,719,441	\$ 11,069,441
Change from prior year	\$ 1,733,836	\$ 534,075	\$ 350,000	\$ 350,000
Inflation % increase	26.92%	5.43%	2.58%	2.20%
Property and Liability Insurance	\$ 3,898,463	\$ 3,860,108	\$ 3,992,896	\$ 4,103,499
Change from prior year	\$ 723,111	\$ (38,355)	\$ 132,788	\$ 110,603
Inflation % increase	30.21%	-0.98%	3.02%	2.64%
Board Election	\$ 247,283	\$ -	\$ 250,000	\$ -
Change from prior year	\$ 247,283	\$ (247,283)	\$ 250,000	\$ (250,000)

**PLANNING FACTORS - MULTI-YEAR PROJECTIONS**

Dollars relate to unrestricted General Fund unless otherwise noted

	Adopted 2023-24 Budget Assumptions			
	2022-23	2023-24	2024-25	2025-26
<b>EXPENDITURES</b>				
<b>Services and Operating</b>				
Deferred Maintenance Transfer Out	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Change from prior year, Base \$ RRMA		\$ -	\$ -	\$ -
Special Education Contribution	\$ 37,989,894	\$ 45,529,162	\$ 46,988,617	\$ 46,767,289
Change from prior year	\$ (1,791,197)	\$ 7,539,268	\$ 1,459,455	\$ (221,328)
System of Professional Growth	\$ -	\$ -	\$ -	\$ -
Change from prior year	\$ (181)	\$ -	\$ -	\$ -
Restricted Maintenance Account	\$ 16,510,049	\$ 17,384,089	\$ 17,468,190	\$ 17,530,453
Change from prior year	\$ 318,728	\$ 874,040	\$ 84,101	\$ 62,263

**2023-24 SCHOOL SITE STAFFING, SUPPLY AND EQUIPMENT GUIDELINES**

**Division of Teaching and Learning**

These guidelines are grouped by level (elementary, middle, high, and other programs). Each level identifies the staffing levels and supply allocations which could be determined by the Superintendent or designee as needed.

(Changes from prior publication are identified by a ~~strikethrough~~ or *italics*)

**A. ELEMENTARY SCHOOLS**

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Principals</u>	1.00 FTE per school	Schools with enrollment below 275 will require additional District assignment for administrators.
Principal K-8 Stipends	1.00 FTE per each K-8 school	
2. <u>Vice-Principals</u>	1.00 FTE per school with enrollment over 700	Allocation is initially based on budget development enrollment projections. Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee. Schools are provided a teacher-in-charge stipend.
3. <u>Teachers</u>		
Grade TK	1.00 FTE for every 24.0 student; dependent on having an Instructional Assistant I (IA I) assigned to class as well	Allocation based on enrollment at the end of the 3rd full week of instruction. Elementary teachers will be rounded up. Class Size: Per Ed Code 48000(g)(1): Transitional Kindergarten maintain an average class enrollment of not more than 24 pupils for each school class at site. See section #7 for IA I.
Grades TK- 3	1.00 FTE for every 25.54 students (CSR/Grade Span Adj.)  <u>SJTA Agreement - Class Size</u> Loading Ratio      Max Class Size TK - 3                      26                      27	Class Size Penalties: Per Ed Code 41378: Kindergarten - average class size not to exceed 31 students, no class larger than 33 students.  Class Size Penalties: Per Ed Code 41376: Grades 1 through 3 - average class size not to exceed 30 students; no class larger than 32 students.
Grades 4- 6 self contained	1 teacher to 25.54 students (CSR/Grade Span Adj.) grades 4-6	Per agreement with San Juan Teachers Assoc. June 10, 2015.
Grade 6-8* departmentalized	1 teacher to 32.15 students grades 6-8  <u>SJTA Agreement - Class Size</u> Loading Ratio      Max Class Size 4-6                      26                      29 (6)-7-8*                33                      36	Allocation based on enrollment at the end of the 3rd full week of instruction. Elementary teachers will be rounded up. Class Size Penalties: Grades 4 - 8 (including 6-8 MS & HS)- Average number of pupils per teacher not to exceed the greater of the statewide average number of pupils per teacher in 1964 (29.9) or the District's average number of pupils per teacher in 1964, whichever is greater. (For San Juan Unified School District this number in 1964 was 29.6).
Preparation Period Teachers for Grade 6-8 Teachers @ K-8 Schools	Prep is 1.33 periods daily (.26 FTE) for departmentalized grades 6-8 at K-8 schools.	Staffing is based on article 8.01.7 in the SJTA agreement or as designated by Superintendent or designee.
Preparation Period Teachers	Each regular classroom elementary teacher grades 1- 6 and full day Transitional Kindergarten/Kindergarten & K-1 Combo teachers receive 160 District funded minutes a week preparation period. With an additional 2.95 FTE off ratio which includes a .6 FTE for a PE Lead Teacher; a .4 Music Lead and .4 Art Lead Teacher.	Specialists will be limited to teach 33 sessions per week. Ratio is 1 prep teacher to 8.25 regular classroom teachers. FTE per Lead teacher per 9/14/18 agreement with SJTA.
K-8 Department Chair Stipends	2 Dept.-C Stipend per K-8 School based on number of practioners in the middle years program	Departmentalized
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.
4. <u>Counselors</u>	0.2 FTE per K-8 School	
5. <u>Intervention / Support</u>	3.0 FTE School Social Worker	
6. <u>Secretarial/Clerical</u>	<u>Basic Staff:</u> · Elem. School Secretary: 1.00 FTE per school, 10.5 months/8 hrs. · Intermediate Clerk Typist: 0.75 FTE per school, 10 months/6 hrs. <u>Additional Staff (Clerk):</u> · Up to 500 students: 0.50 FTE/10 months/4 hrs. · 501-600 students: 0.625 FTE/10 months/5 hrs. · 601-700 students: 0.75 FTE/10 months/6 hrs. · 701 & over students: 1.25/10 months/10 hrs.	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.

**A. ELEMENTARY SCHOOLS**

PERSONNEL	ALLOCATION	COMMENTS
7. <u>Media-Center Technicians-Instructional Assistant I</u>	None .75 FTE per TK classroom, 9 months/6 hrs.	Per Ed Code 48000 (g) (2): Maintain an average of at least one adult for every 12 pupils for transitional kindergarten classrooms at each school site.
8. <u>Grades TK- 5 &amp; self-contained 6th Equity Days</u>	To be determined after staffing	Allocation shall be 1 day per member.
9. <u>Campus Monitors</u>	1.0 FTE for all K-8 schools w/o a vice principal	
10. <u>International Baccalaureate Primary Years Program</u>	\$46,308	Funding needs to be used first to pay for membership. Remaining funds are for program implementation, including training and coordinator staffing at .2 FTE
11. <u>Operations</u> a. Custodian	1 FTE Elementary head custodian & 1.0 FTE to 2.75 FTE custodians per school depending on site size.	1 Elementary head custodian is assigned to each elementary school to open school, inspect playground equipment and grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian allocation varies based on time required to clean restrooms, kindergarten, certain types of special education rooms, and interior hallways daily and mop or vacuum classroom floors every other day.

SUPPLIES	ALLOCATION	COMMENTS
12. <u>Instructional Materials Allocation (IMA)</u>	\$74-00 \$79.19 per student enrolled (plus School Playground Rec Aides Allocation)	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support, SIS printing, and School Playground Rec Aides allocation for Elementary sites.  Allocation is based on enrollment at the end of the 3rd full week of instruction.
13. <u>Prep Supplies</u>	\$500 per FTE for Art, Music, Other and P.E. Specialist monitored through the VAPA Department	

**B. MIDDLE SCHOOLS (MS)**

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Principals</u>	1.0 FTE per school	
2. <u>Vice-Principals</u>	A total of 9.0 FTEs for all Middle Schools to be assigned by Superintendent or designee.	1.0 FTE per school 2.0 FTE per school with an enrollment of 1,000
3. <u>Teachers</u> Grades 6-8	1 teacher to 27.6 students  <u>SJTA Agreement - Class Size</u> Loading Ratio    Max Class Size (6)7 - 8            33                    36	Allocation is based on enrollment at the end of the 3rd full week of instruction. Prep period is included in the teacher/student allocation ratio identified.
Off Ratio Teachers	4.6 FTE	Middle Years International Baccalaureate Program
Department Chair Stipends	Stipends per school: 4 Core subject – Dept. A 1 Special Ed Stipend – Dept. A or B depending on number of Special Ed programs at the site 2 Additional curricular area – Dept. B <i>Stipends based on number of practioners per subject area</i>	Each school is allocated seven (7) Department Chair Stipends. Any additional Dept. Chair positions a site wishes to add will be funded by the school.
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.
4. <u>Instructional Assistants</u>	None	
5. <u>Counselors</u>	1.00 FTE per school Total of 9.0 FTEs for all Middle Schools	
6. <u>Media/Library Technicians</u>	0.875 FTE per school, 9 months/7hrs. Total of 7.875 FTEs for all Middle Schools	
7. <u>Secretarial/Clerical</u>	<u>Basic staff:</u> · Middle School Secretary: 1.00 FTE per school, 10.5 months/8 hrs.  · MS Records and Report Clerk: 1.00 FTE per school, 10.5 months/8 hrs.  <u>Additional Staff (ICT):</u> 0.75 FTE per school, 10 months/6 hrs. (for attendance)  · 800-900 students: 0.5 FTE (10 months/4 hrs.) · 901 + students: 1.0 FTE (10 months/8 hrs.)	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.
8. <u>Campus Monitors</u>	1.0 FTE per site	
9. <u>International Baccalaureate Middle Years Program</u>	\$38,500	Funding needs to be used first to pay for membership. Remaining funds are site discretionary. Increased \$25,000 in 2015-16. Staffing currently part of off ratio.
10. <u>Articulation</u>	See comments	Allocation is for extra assignment and or substitutes for staff for the articulation of students from grades 5 to 6 and grades 6 to 7 and grades 8 to 9 is centrally budgeted based on a baseline allocation and percentage of total students.
11. <u>Operations</u> a. Custodians	1 FTE MS head custodian and between 1.5 FTE to 2.5 FTE custodians per school depending on site size.	1 MS head custodian is assigned to each middle school to open school, inspect grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian allocation varies based on time required to clean restrooms, locker rooms, kitchen, multi-purpose room, office and interior hallways daily and mop or vacuum classroom floors every other day.

SUPPLIES	ALLOCATION	COMMENTS
12. <u>Instructional Materials Allocation</u>	<del>\$75.77</del> \$84.80 per student enrolled (plus After School Detention & Duty Relief)	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support, SIS printing, Clerical support, After School Detention and Duty Relief.  Allocation is based on enrollment at the end of the 3rd full week of instruction.

**C. HIGH SCHOOLS (HS)**

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Principals</u>	1.00 FTE per school	
2. <u>Vice Principals</u>	1.00 FTE per school with enrollment of less than 850 2.00 FTE per school with enrollment of 850 to 1,750 3.00 FTE per school with enrollment of more than 1,750  Total of 18.0 FTEs for all High Schools Schools with only two VP's will be provided an additional \$6,000, plus payroll related costs for Extra Admin Support from the Central Asst. Supt. Secondary Ed. budget. Article 10 Safety- \$3K at sites with less than 3 VP's	Allocation is initially based on budget development enrollment projections. Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee.
3. <u>Teachers</u> Grades 9-12	1.00 FTE for every 27.8 students  <i>Loading Ratio      Max Class Size</i> 9 - 12                      33                      36	Allocation is based on enrollment at the end of the 3rd full week of instruction for traditional sites & for block sites by the 10th instructional day from the first day of instruction.
Intervention Teachers -	.4 FTE per traditional & .34 FTE per for block sites (FTE included in section I "LCFF Supplemental" #6)	Embedded credit recovery (dropout prevention)
Off Ratio Teachers	<del>1.47</del> 2.47 FTE	IB & Contractual Requirement.
ROP/CTE/School to Career	42.94 <del>13.91</del> FTE's for all High Schools	
Department Chair Stipends	Stipends per school: 4 Core subject – Dept. A 1 Special Ed Stipend – Dept. A 2 Additional curricular area – Dept. B Stipends based on number of practioners per subject area	Any additional Dept. Chair positions a site wishes to add will be funded by the school.
High School Stipends	3 Curriculum Facilitator stipends per site	Sites may convert 1 Curriculum Facilitator stipend to 2 Site-funded Dept. Chair C Stipends with Div. approval. Site has discretion on how to assign these stipends based on certificated needs at the site. The District also sponsors athletic stipends which are allocated by the school site. (See Athletics' Section)
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.
4. <u>Counselors</u>	1.50 FTE per school with enrollment of less than 900 2.00 FTE per school with enrollment 900-1199 2.50 FTE per school with enrollment 1200-1499 3.00 FTE per school with enrollment 1500-1799 3.50 FTE per school with enrollment of more than 1799 Total of 22.0 FTEs for all High Schools	Allocation is initially based on budget development enrollment projections. Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee.
5. <u>Intervention / Support</u>	2.1 FTE At Risk Case Manager	
6. <u>Librarians</u>	1.00 FTE per school	
7. <u>Instructional Assistants</u>	None	

**C. HIGH SCHOOLS (HS)**

PERSONNEL	ALLOCATION	COMMENTS
8. <u>Secretarial/Clerical</u>	<p><u>Basic staff:</u></p> <ul style="list-style-type: none"> <li>· School Secretary II: 1.00 FTE per school, 12 months/8hrs.</li> <li>· School Secretary I: 2.00 FTE per school, 11 months/8hrs. each</li> <li>· School Controller: 1.00 FTE per school, 12 months/8hrs.</li> <li>· Sr. Records &amp; Report Clerk: 2.00 FTE per school (1 @ 11 months/8 hrs. and 1 @ 12 months/8 hrs.)</li> </ul> <p>ICT:</p> <ul style="list-style-type: none"> <li>· 1.0 FTE per school (10 months/8 hrs.)</li> </ul> <p><u>Additional Staff (ICT):</u></p> <ul style="list-style-type: none"> <li>· 1101 to 1500 students: 0.625 FTE per school (1 @ 10 months/5 hrs.)</li> <li>· 1501 to 1900 students: 1.25 FTE per school (2 @ 10 months/5 hrs. each)</li> <li>· 1901 and over students: 1.875 FTE per school (3 @ 10 months/5 hrs. each)</li> </ul>	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.
9. <u>Campus Monitors</u>	2.0 FTE per school	
10. <u>Civitas Program</u>	\$40,000	Allocation can be used to fund personnel. Increased \$15,000 in 2015-16
11. <u>International Baccalaureate Middle Years/Diploma Program</u>	\$120,000	Allocation can be used to fund personnel. Increased \$50,000 in 2015-16
12. <u>International Studies Program</u>	\$25,000	Allocation can be used to fund personnel.
13. <u>Operations</u> a. Custodians	1 FTE HS custodial/plant supervisor, 1 FTE lead custodian and between 4.0 FTE to 6.75 FTE custodians per school depending on site size.	1 HS custodial/plant supervisor is assigned to each high school to open school, inspect grounds and swimming pools, perform minor maintenance, cafeteria set up, clean kitchen and cafeteria, supervises lead custodian and custodians, and perform miscellaneous tasks to support site staff during the day. 1 lead custodian manages custodial activities and perform cleaning tasks. Custodian allocation varies based on time required to clean restrooms, locker rooms, kitchen, multi-purpose room, swimming pool decks, gymnasiums, shop areas and interior hallways daily and mop or vacuum classroom floors every other day.
14. <u>Athletics</u>	Regular high school site allocation is 23 varsity coaches, 21 assistant coaches, 1 head coach and 6 assistant coaches for pre-season football, and 4 head coaches. Sites without swimming pools have 19 varsity coaches.	A stipend is paid by the district to athletic coaches per season as outlined in the District's salary schedule.

SUPPLIES	ALLOCATION	COMMENTS
15. <u>Instructional Materials Allocation</u>	\$92.26 \$102.40 per student enrolled at a traditional site and \$93.24 \$103.44 per student enrolled at a block scheduled site (plus After School Detention)	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support, SIS printing, Clerical/ICT support, After School Detention. Allocation is based on enrollment at the end of the 3rd full week of instruction.

**D. K-12**

PERSONNEL	ALLOCATION	COMMENTS
Non-ratio Certificated Staffing	1.0 1.1 FTE Teacher On Special Assignment TOSA 1.0 FTE Lead Counselor 1.0 FTE Counselor Special Program	

**E. 6-12**

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Saturday School</u>	See comments	Allocation is for extra assignment for certificated staff to supervise students who are required to attend Saturday School programs. The funds are centrally budgeted and are based on an allocation which would cover the projected Saturdays for the year for 18 Middle and High Schools.
2. <u>Extra-curricular Class Activities</u>		Allocation is for stipends for class activities outlined in the District salary schedule.



**F. ALTERNATIVE LEARNING CENTER /OTHER SCHOOLS (Meraki High School/Independent Study/Continuation High Schools)**

**MERAKI HIGH SCHOOL**

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>  Department Chair Stipends  Leadership Stipends	5.0 FTE - 1 FTE for every 25 students  4 Stipends—Dept.-A Stipends based on number of practioners  Mutually agreed upon by the District and SJTA	Allocation of personnel is determined by the Superintendent or designee.  Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice
2. <u>Counselor-Special Program</u>	1.0 FTE & 1-Counselor Hard to Staff III Stipend	
3. <u>Youth Employment Technicians I</u>	1.0 FTE, 11 months	
4. <u>Instructional Assistant</u>	1.0 FTE, 9 months	
5. <u>Secretary II</u>	1.0 FTE , 12 months	
6. <u>Campus Monitor</u>	1.0 FTE	
Custodians at the Fair Oaks Campus serve all alternative schools on the campus		

**INDEPENDENT STUDY (TK-5 Grades)**

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>	4.0 FTE (No ratio)	Allocation of personnel is determined by the Superintendent or designee.
2. <u>INSTRUCTIONAL ASSISTANT I</u>	2.25 FTE, 9 months/6 hrs.	

**INDEPENDENT STUDY (6-12 Grades)**

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>  Department Chair Stipends  Leadership Stipends	17.77 14.77 FTE (No ratio)  4 Stipends—Dept.-A Stipends based on number of practioners  3 Stipends	Allocation of personnel is determined by the Superintendent or designee.  Each school will be provided the number of staff members for the school leadership team based upon total number of staff members as mutually agreed upon by the District and SJTA.
2. <u>Counselors</u>	0.80 FTE & 1-Counselor Stipend Hard to Staff III Stipend	
3. <u>TOSA</u>	1.0 FTE	
4. <u>Clerical</u>	3.00 FTE	

**CONTINUATION HIGH SCHOOLS – LA ENTRADA ACADEMY**

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>  Department Chair Stipends  Academy Stipends	4.22 FTE, 10 months (No ratio)  3 Stipend—Dept.-A Academy Stipends based on number of practioners  4 Academy Stipends	La Entrada operates as an Academy with computer-assisted instruction, one-on-one tutoring, and small group instruction. Allocation of personnel is determined by the Superintendent or designee.
2. <u>Program Spec K-12 Curriculum</u>	1.0 FTE	
3. <u>Instructional Assistant - Academy</u>	3.0 2.0 FTE, 9 months	
4. <u>Secretarial/Clerical</u>	Registrar/Secretary Academy: 1.0 FTE, 10.5 months Sr. Records & Report Clerk: 1.0 FTE, 10.0 months	

**HOME SCHOOL (K-8 Grades)**

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>	7.0 FTE (No ratio)	Allocation of personnel is determined by the Superintendent or designee.

**G. STUDENT SERVICES**

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u> Home and Hospital Home-School	4.8 FTE (No ratio) 2.0 4.0 FTE (No ratio)	
Leadership Stipends	3 Stipends	Mutually agreed upon by the District and SJTA
2. <u>Nurses</u>	22.65 24.85 FTE	14.5 16.5 FTE Health Services (General Purpose) 4.35 FTE Health Services (Special Ed) 4.0 FTE Fund 12
Leadership Stipends	3 Stipends	Mutually agreed upon by the District and SJTA
3. Intervention/Positive Behavior Support	1.0 FTE Behavior Support Specialist	

**H. SPECIAL EDUCATION**

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Program Administrator</u>	2.0 FTE	
2. <u>Teachers</u> Special Day Class: Mild to Moderate  Special Day Class: Moderate to Severe SDC 7-12 Mild to Moderate Resource & Inclusion Specialist	1.00 FTE per district wide class size average of not more than 12, with class size maximum of not more than 17 students  1.00 FTE per district wide class size average of not more than 10, with a class size maximum of not more than 14 caseload maximum shall be 26 students  K-8: 1.00 FTE for every 28 students 9-12: 1.00 FTE for every 28 students	Based on program needs  See Article 7.07.1 d. in the SJTA agreement for a list of some of the programs
3. <u>Designated Instruction &amp; Services</u>  Speech Therapist Speech & Language Therapy Assist. Occupational Therapist Certificated Occupational Therapy Assist. Adapted Physical Education Mental Health (MH)  Career Prep Supplemental Instruction Preschool Grants Prep Teachers  Leadership Stipends	loading to 40:1 with a maximum caseload of 60           42.0 11.0 FTE Ed Rel Spec Ed Mental Health Therapists, 4.5 6.7 FTE Psychologist, 1.0 FTE Sped Ed Behaviorist Specialist, 2.34 FTE IA III      Each Special Day Classroom (elementary SDC) teacher at non Special Ed sites in grades 1 through 8 receives 160 district funded minutes a week preparation period.	Based on program needs.           Specialists are available for preparation periods, to be allocated by the superintendent or designee based on district need. Beginning in 2003-04, La Vista Grades 7-12 grade teachers receive 0.20 FTE of prep for every 1.0 FTE teacher instead of 160 minutes per week. The allocation is included in the La Vista site allocation. 1.0 FTE is dedicated per site to Ralph Richardson and Laurel Ruff.  Beginning in 2005-06, each school will be provided the number of staff members for the school leadership team based upon total number of staff members as mutually agreed upon by the District and the SJTA. Each school leadership team will range from a minimum of four to a maximum of nine including the principal and vice principal. Additional 5 stipends for speech language pathologists leadership teams.
Department Chair Stipend	1-Stipend at each middle & high school – Dept. A or B- depending on number of Special Ed programs at the site- 1 Stipend for each speech language & hearing specialist- Stipends based on number of practioners for students served	

**H. SPECIAL EDUCATION**

PERSONNEL	ALLOCATION	COMMENTS
4. <u>Other Positions</u>	3.0 FTE Asst. Directors 11.0 FTE Program Specialists	Based on program needs.
5. <u>Counselors</u>		Based on program needs
6. <u>Psychologists</u>	<del>24.1</del> 23.17 FTE	6.27 FTE Health Services <del>17.83</del> 16.9 FTE Special Ed
7. <u>Behaviorists</u>	5.0 FTE Special Ed Behaviorist Specialist	Based on program needs
8. <u>Significantly Disproportionate (Intervention Services)</u>	1.0 FTE Psychologist 1.6 FTE Counselor 1.6 FTE Ed-Rel Spec Ed MH Therapist 3.21 FTE School Social Worker 4.13 FTE Social Emotional Support Technician	The District was notified in 2011-12 that we were Significantly Disproportionate and needed to set aside funds to implement Comprehensive Early Intervening Services (CEIS). This will continue until the District is no longer identified as Significantly Disproportionate. At that time, these positions will not be funded out of Special Education. As of 2023-24 no longer identified
9. <u>Equity Days</u>	4 Days granted to all teachers for planning, preparing and developing IEPs	
10. <u>Secretarial/ Clerical/ Others</u>	Basic Staff:	
Elementary School Secretary	2.00 FTE, 1 per center	
Middle School Secretary (La Vista) Clerks	1.00 FTE 4.75 1.25 FTE <u>Additional staff (Clerk):</u> · Up to 500 students: 0.50 FTE/10 months/4 hrs. · 501-600 students: 0.625 FTE/10 months/5 hrs. · 601-700 students: 0.75 FTE/10 months/6hrs. · 701 and over students: 1.25/10 months, 10 hrs.	
11. <u>Classified Instructional Personnel</u>		Includes instructional assistants, interpreters, and brail lists. Based on program needs.
12. <u>Spec. Ed Campus Intern Support</u>	0.8750 FTE	Assigned to La Vista.
13. <u>Custodians</u>	1 FTE Elementary head custodian and 1.25 FTE custodians assigned to Laurel Ruff Center.  1 FTE Elementary head custodian and 1.5 FTE custodian assigned to Ralph Richardson Center.  1 FTE Elementary head custodian and .75 FTE custodian assigned to La Vista Center.	Elementary head custodian is assigned to open school, inspect playground equipment and grounds, inspect indoor swimming pool, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, indoor swimming pool deck and locker room, interior hallways, and classroom floors daily.  Elementary head custodian is assigned to open school, inspect playground equipment and grounds, inspect indoor swimming pool, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, indoor swimming pool deck and locker room, interior hallways, and classroom floors daily.  Elementary head custodian is assigned to open school, inspect playground equipment and grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, interior hallways, and classroom floors daily.

**I. LCFF SUPPLEMENTAL**

PERSONNEL	ALLOCATION	COMMENTS
1. Deputy Superintendent / <u>Directors</u>	4.6248 FTE	
2. <u>Program Manager</u>	1.128 FTE	
3. <u>Program Coordinators / Specialists / Therapists</u>	7.4 9.7 FTE	
4. <u>Administrator Instructional Specialist</u>	8.5 8.3 FTE @ Elementary Schools 3.0 5.0 FTE @ Middle Schools 2.0 FTE @ High Schools .5 FTE @ Home School	
5. <u>Teachers</u>	47.3 47.6 FTE @ Elementary Schools 13.8 13.4 FTE @ Middle Schools 28.705 28.7 FTE @ High Schools 5.565 6.0 FTE Infant / Toddler .75 FTE Adult Ed  4.00 FTE Academic Intervention Specialist (K-12)	63.185 64.925 FTE ELD Sections; 6.99 7.06 FTE Math Sections; 3.4 3.35 FTE Intervention
6. <u>TOSAs / Site Resource</u>	7.0 8.96 FTE	
7. <u>Counselors</u>	27.772 30.91 FTE	
8. <u>School Social Worker</u>	13.4240 16.72 FTE	
9. <u>Nurse</u>	1.15 FTE	
10. <u>Instructional Assistants</u>	45.5313 58.25 FTE	
11. <u>Bilingual Translator/Sch-Comm Resource Asst</u>	3.0 17.0 FTE	
12. <u>Classified Support (Community Spec.&amp; Campus Monitor, etc.)</u>	37.2749 39.26 FTE	
13. <u>Clerical</u>	13.0665 11.82 FTE	
14. <u>Community/Family Support</u>	4.0 FTE	
15. <u>Supr. Intervent/Prevent Progs</u>	.5 1.55 FTE	

**Unrestricted General Fund - Staffing**

<b>STAFFING BY FUNCTION (FTE*)</b>	<b>2020-21 Actual</b>	<b>2021-22 Actual</b>	<b>2022-23 Estimated</b>	<b>2023-24 Adopted</b>	<b>Change from Prior</b>
General Instruction <sup>(1)</sup>	1,660	1,671	1,634	1,686	52
Supervision of Instruction <sup>(2)</sup>	84	79	78	80	2
Other Instruction <sup>(3)</sup>	48	51	52	60	8
School Administration	303	304	304	302	(2)
Pupil Services <sup>(4)</sup>	115	114	115	123	8
Pupil Transportation	138	131	140	139	(1)
Other Pupil Services	4	4	4	7	3
School Co-Curricular	0	0	0	0	0
School Athletics	0	0	0	0	0
Other Ancillary Services <sup>(5)</sup>	1	1	1	1	0
Community/Enterprise Services	0	0	0	0	0
Board and Superintendent	19	21	22	23	1
Other General Administration	16	15	15	14	(1)
Fiscal Services	33	35	36	36	0
Human Resource Services	22	23	23	24	1
Central Support	16	15	18	16	(2)
Risk Management/Losses	0	0	0	0	0
Technology Services <sup>(6)</sup>	36	36	36	45	9
Maintenance Services	1	1	1	1	0
Custodial and Operations	242	244	244	244	0
Security Services <sup>(5)</sup>	74	77	82	78	(4)
Other Maintenance/Operations	1	1	1	1	0
Facility Planning/Construction	0	0	0	0	0
Facility Rents and Leases	0	0	0	0	0
Debt Service	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
<b>TOTAL</b>	<b>2,813</b>	<b>2,823</b>	<b>2,806</b>	<b>2,880</b>	<b>74</b>

\* Full Time Equivalent Staff as of June 1 for fiscal year actual. 2023-24 is estimated as of 5.29.23

Staffing Changes through the years are as follows:

(1) Teachers (Class Size Reduction/Grade Span Adjustment, ELD, Supplemental Teachers, Preparation Relief, Math Intervention & Multi-Tiered System of Supports (MTSS), Alternative Education ) & Instructional Assistants

(2) System of Professional Growth Facilitators (Mentor & Peer), Administrator Instructional Specialists, Teacher on Special Assignments (TOSA), Directors, Research/Program Specialist, Clerical and Fiscal Supports, Bilingual Translators

(3) School/Community Workers/Intervention Specialist (MTSS & K-12), School/Community (Prevention Specialists & Intervention Assistant, Resource Asst. various languages), District/Family & Community Engagement

(4) Counselors (K-12, MTSS, Special Program & Lead), School Social Workers, Nurses, Psychologist & Program Specialist Health Services

(5) K-8 & Middle & High School Campus Monitors, Campus/Community Safety & School Playground Rec. Aide

(6) Reclassification Technology Support from Other Instruction

## GLOSSARY

This glossary provides definitions of current terms used in school business documents.

### **Accounts Payable**

Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due to other funds of the same school district.

### **Accounts Receivable**

Amounts due and owed the district from private persons, business firms, governmental units, or others for goods or services rendered by the district prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due from other funds of the same school district.

### **Apportionments**

State aid given to a school district or county office of education. Apportionments are calculated three times for each school year. The First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (See Attendance Reports); the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA, except for programs where the annual count of ADA is used.

### **Available Balance**

Budgeted amount less expenditures to date and encumbrances.

### **Average Daily Attendance (ADA)**

The student days of actual attendance divided by the number of days school was in session. A student attending every day of school would equal one ADA. ADA is usually lower than enrollment due to factors such as students moving, dropping out, or staying home due to illness. The state uses a school district's ADA to determine its general purpose revenue and other funding.

### **Bond Measure**

Bonds allow school districts to borrow funds to pay for a large capital investment-much as a person borrows to purchase a home. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote which requires greater accountability measures. The principal and interest are repaid by local property owners through an increase in property taxes. A simple majority of state voters may approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

### **Bonded Indebtedness**

An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.

**Budget**

A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

**Budget Adjustments**

Reallocating budgeted funds based on current priorities.

**Budget Document**

The instrument used by the budget-making authority to present a comprehensive financial program. It includes a balanced statement of revenues and expenditures as well as other exhibits to report: 1) the financial condition of the several funds of the district at the end of the preceding completed fiscal period; 2) the estimated condition of the funds at the end of the fiscal period in progress; and 3) the estimated condition of the funds at the close of the ensuing fiscal period based on the financial proposals contained in the budget document.

**Budgeting**

The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization: planning for the use of resources.

**California Basic Education Data System (CBEDS)**

The statewide system of collecting enrollment, staffing, and salary data from all school districts on an "Information Day" each October.

**Capital Outlay**

Expenditures for major physical changes to a school, such as new buildings, renovations, reconstruction, or certain new equipment. These investments in the physical structure of a school are expected to last for a number of years.

**Cash in County Treasury**

Cash balances on deposit in the county treasury for the various funds of the school district.

**Certificated Employees**

School district employees who are required to possess a state credential in order to do their jobs. All regularly employed teachers and principals are certificated employees.

**Certificates of Participation (COP)**

A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

**Classified Employees**

School district employees not required to possess a state credential in order to do their jobs. Examples include instructional aides, secretaries, clerks, maintenance, custodial workers, and some management personnel.

**Collective Bargaining**

As required by state law, school districts must follow a prescribed process in negotiating with its employee groups for salaries and benefits, working conditions, and like issues.

**Consumer Price Index (CPI)**

A measure of the cost of living compiled by the United States Bureau of Labor Statistics. Separate indexes of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The Consumer Price Index is one of several measures of economic change.

**Contribution**

A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs. Contributions occur in most districts which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

**Cost-of-Living Adjustment (COLA)**

An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments—a government price index. (See Education Code Section 42238.1.)

**Deficit Spending**

The amount by which total expenditures exceed total revenues for the fiscal year. Deficit spending results in a reduction of fund balance.

**Direct Support Charges**

Charges for a support program and services that directly benefit other programs.

**Discretionary Funds**

General purpose or unrestricted funds subject to local control.

**Encroachment**

The expenditure of school districts' general purpose funds in support of a categorical program, i.e. the categorical expenses encroaches into the district's general fund for support. Encroachment occurs in most district and county offices that provide special education and transportation. Other encroachment is caused by local decisions to allocate general purpose funds to special purpose programs.

**Encumbrances**

Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation (budget) for which a part of the appropriation (budget) is reserved.

**Ending Balance**

Generally a reference to a school district's net ending balance of their general fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance which meets the criteria and standards minimums as established by the State Board of Education.

**English Learner (EL)**

Student who has not yet mastered the English language.



**Enrollment**

A count of the students enrolled in each school and district on a given day. A pupil is considered enrolled whether in attendance on a specific count date or not. The number of pupils enrolled in the school is usually larger than the average daily attendance (ADA).

**Entitlement**

An apportionment, typically from the federal or state government, that is received based on specific qualifications rather than through a competitive process.

**Expenditures**

The costs of goods delivered or services rendered, whether paid or unpaid.

**Fiscal Year**

Twelve calendar months; for school districts in California, it is the period beginning July 1 and ending June 30.

**Fixed Assets**

Property of permanent nature having continuing value; e.g., land, building, and equipment.

**Free/Reduced Price Meals**

A federal program to provide food-typically lunch and/or breakfast- for students from low-income families. The number of students participating in the National School Lunch Program is often used as a way to measure the poverty level of a school or district population. The number of children in this program can affect schools' or districts' eligibility for grants or other funding aimed at helping lower-income families.

**Full Time Equivalent (FTE)**

A term describing the percentage of day an employee works compared to a full day. 1.0 FTE is equal to a full day.

**Fund**

An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities or an agency's operations.

**Fund Balance**

The difference between assets and liabilities of governmental and trust funds.

**Gap Funding**

The amount of funding provided in the annual State Budget Act to move local agencies toward their LCFF target for each year of the estimated eight-year implementation period.

**General Fund**

Accounting term used by the state and school districts to differentiate general revenues and expenditures from those placed in separate budget funds for specific uses.

**General Obligation Bonds (GO Bonds)**

A local bond for renovating, reconstructing, and building new facilities or for acquiring certain new equipment. The principal and interest are repaid by local property owners through an increase in property taxes. School districts can seek either two thirds or 55% voter approval. If districts seek the 55% approval, they must meet additional accountability requirements.

**Income**

A term used in accounting for a proprietary fund type to represent the excess of revenues earned over the expenses incurred in carrying on the fund's operations. The term "income" should not be used in lieu of revenue in governmental-type funds.

**Indirect Cost Rate**

The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.

**Interfund Transfers**

Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not revenue or expenditures of the school district.

**Liabilities**

Legal obligations (with the exception of encumbrances) that are unpaid.

**Local Control Funding Formula (LCFF)**

The Local Control Funding Formula (LCFF) replaced the previous K-12 finance system in the fiscal year 2013-14. The LCFF includes the following components for school districts and charter schools:

- Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve (9-12) and 10.4% on the base grant amount for grades K-3.
- Provides a supplemental grant equal to 20 percent of the adjusted base grant multiplied by the unduplicated percent of targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors. (unduplicated count).
- Provides a concentration grant equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.
- Add-ons equal to 2012-13 funding for Transportation and Targeted Instruction Improvement Block grant.

**OASDHI (Social Security)**

The official name for Social Security is Old Age, Survivor, Disability, Health Insurance Act, sometimes abbreviated to OASDI or OADHI.

**Object**

A term that applies to the expenditure classification of the article purchased or the service obtained.

**Principal Apportionment**

Funding from the State School Fund for school districts, county offices of education, and charter schools. The Advance Principal Apportionment is certified by the Superintendent of Public Instruction in July of each school year, followed by the First Principal Apportionment (P1) in February, and the Second Principal Apportionment (P2) in June.

**Prior Year's Taxes**

Taxes collected within the current fiscal year for levies in previous fiscal years.

**Projections**

Projected expenses based on spending patterns. Projected revenues based on current information.

**Program**

A group of related activities that operate together to accomplish common ends.

**Proposition 98 (1988)**

Voter-approved initiatives that amended the California constitution in 1988 and 1990 to guarantee a minimum amount of funding from property and state taxes for K-14 (kindergarten through community college) education each year. The propositions included formulas for calculating the guarantee under different economic conditions.

**Public Employees' Retirement System (PERS)**

A retirement fund to which classified employees, their district, and the state must contribute according to California law.

**Regional Occupational Center Or Program (ROC/P)**

A vocational educational program for high school students and adults. An ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within that county.

**Reserves**

Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

**Revenue**

Addition to assets not accompanied by an obligation to perform service or deliver products.

**Revolving Cash Fund**

A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

**Special Education**

Programs to identify and meet the educational needs of children with emotional, learning, or physical disabilities. Federal law requires that all children with disabilities be provided a free and appropriate education between 3 and 22 years of age.

**Standardized Account Code Structure (SACS)**

As a result of legislation in 2000, all California school districts were required to convert to a new system of accounting for and reporting of school district revenues and expenditures. The new structure enables the state to electronically capture consistent data from district to district. Additionally, the new structure allows California data reporting to the federal government to be consistent with what other states are doing.

**State Teachers' Retirement System (STRS)**

A retirement fund to which all certificated employees, school districts, and the state must contribute according to California law.

**Supply**

A material item of an expendable nature that is consumed, wears out, or deteriorates with use.

**Transfer In/Out**

Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to revenue.

**Transitional Kindergarten**

A developmentally appropriate program offered to children (at age 4 or 5) that are too young to start kindergarten in that year. Essentially, California offers a two-year kindergarten program.

**Unassigned/Unappropriated Amount**

That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intra-budget transfer, i.e. transfer to other specific appropriation accounts as needed during the fiscal year.

**Unappropriated Fund Balance**

The portion of a fund balance not segregated for specific purposes. All assets and income available for appropriation are credited to the account and General Reserve; appropriations and obligations are debited. The net value of the account represents the unappropriated fund balance.

**Unduplicated Count**

The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. (It also refers to the count of students who qualify for free or reduced price meals, English learners, or foster youth.) Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

**Unencumbered Balance**

That portion of an appropriation or allotment not yet expended or obligated.

**Unrestricted**

May be used for general purpose.