

# 2023-24 Adopted Budget Report & Statement of Excess Reserves

Presented on June 22, 2023  
Board of Trustees

Presented by: Victoria Knutson, Chief Business Officer  
Jenina Moreno, Director of Fiscal Services

408-270-6800

3188 Quimby Road, San Jose, CA 95148

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## Reporting Cycle



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## Adopted Budget Overview

*The information used to develop and prepare the 2023-24 Adopted Budget includes the most current information provided from the State of California budget for K-12 Education, along with information presented by School Services at the Governor's May Revise and the Santa Clara County Office of Education's (SCCOE) budget guidelines.*

*The Adopted budget report includes estimates of proposed revenues and expenditures that are based on the most reasonable assumptions and information available at the time.*

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## Adopted Budget Overview

- Based on the Governor's May Revision
- Budget Adoption & SSC's Finance Conference – July
- Closing the financials for 2022-23 (estimated at this time)
- Budget is aligned to the LCAP
- Positive Cash Flow without borrowing
- Conservative Budget & Multi-Year Projections
- District Reserves and Reasons
- Declining Enrollment
- Carryover amounts are not budgeted until after Unaudited Actuals (September 15th)

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## 2023-24 Budget Assumptions

	2023-24	2024-25	2025-26
COLA	8.22%	3.94%	3.29%

		2023-24	2024-25	2025-26
Pension	CalSTRS	19.10%	19.10%	19.10%
	CalPERS	26.68%	27.70%	28.30%

		2023-24	2024-25	2025-26
Average Daily Attendance (ADA)	Enrollment	8,737	8,372	8,031
	Unduplicated %	43.48%	43.69%	43.10%
	Actual ADA	8,056.77	7,860.65	7,322.20
	Funded ADA	9,163.01	8,466.63	8,062.95

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## 2023-24 Budget Assumptions

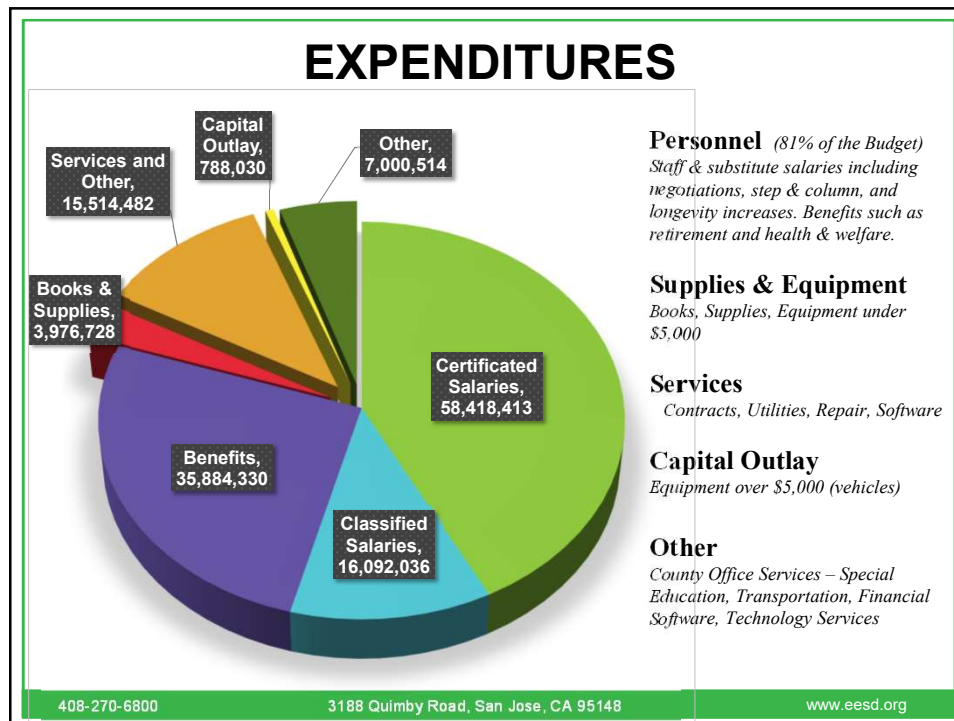
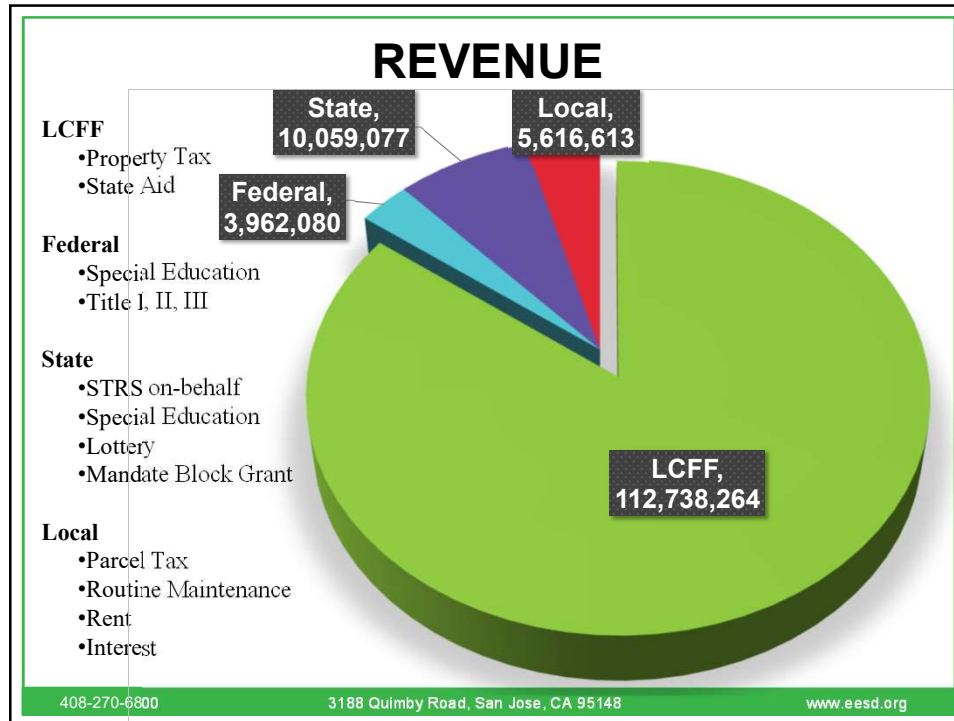
LCFF GRADE SPAN FACTORS FOR 2023-24			
Entitlement Factors per ADA*	TK-3	4-6	7-8
2022-23 Base Grants	\$9,166	\$9,304	\$9,580
Statutory COLA of 8.22%	\$753	\$765	\$787
2023-24 Base Grants	\$9,919	\$10,069	\$10,367
Grade Span Adjustment Factors	10.4%	—	—
Grade Span Adjustment Amounts	\$1,032	—	—
2023-24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

\*Average daily attendance (ADA)

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## 2023-24 Budget

	FISCAL YEAR 2023-24 BUDGET		
	UnRestricted	Restricted	Total
<b>REVENUES:</b>			
LCFF / Revenue Limit	\$ 106,638,643.00	\$ 6,099,621.00	\$ 112,738,264.00
Federal Revenue	\$ -	\$ 3,962,079.88	\$ 3,962,079.88
Other State Revenue	\$ 1,869,628.74	\$ 8,189,447.81	\$ 10,059,076.55
Other Local Revenue	\$ 3,872,695.26	\$ 1,743,918.00	\$ 5,616,613.26
Other Financing Sources (Transfers In)	\$ 2,100.00	\$ -	\$ 2,100.00
Other Financing Sources (Contributions)	\$ (20,943,316.10)	\$ 20,943,316.10	\$ -
<b>Total Revenues</b>	<b>\$ 91,439,750.90</b>	<b>\$ 40,938,382.79</b>	<b>\$ 132,378,133.69</b>
<b>EXPENDITURES:</b>			
Certificated Salaries	\$ 50,726,258.83	\$ 7,692,154.16	\$ 58,418,412.99
Classified Salaries	\$ 11,108,230.90	\$ 4,983,805.06	\$ 16,092,035.96
Employee Benefits	\$ 24,207,547.72	\$ 11,676,782.77	\$ 35,884,330.49
Books & Supplies	\$ 2,695,678.32	\$ 1,281,049.58	\$ 3,976,727.90
Other Operating Expenditures	\$ 9,014,543.45	\$ 6,499,938.80	\$ 15,514,482.25
Capital Outlay	\$ 80,000.00	\$ 708,030.00	\$ 788,030.00
Other Outgo	\$ 10,000.00	\$ 7,119,310.00	\$ 7,129,310.00
Direct Support/Indirect Cost	\$ (385,105.92)	\$ 256,310.02	\$ (128,795.90)
Other Financing Sources	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 97,457,153.30</b>	<b>\$ 40,217,380.39</b>	<b>\$ 137,674,533.69</b>
<b>Revenue over Expenditures</b>	<b>\$ (6,017,402.40)</b>	<b>\$ 721,002.40</b>	<b>\$ (5,296,400.00)</b>
<b>Beginning Fund Balance</b>	<b>\$ 28,680,531.80</b>	<b>\$ 85,718.01</b>	<b>\$ 28,766,249.81</b>
<b>Ending Fund Balance</b>	<b>\$ 22,663,129.40</b>	<b>\$ 806,720.41</b>	<b>\$ 23,469,849.81</b>
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## Multiyear Projection

	2023-24	2024-25	2025-26
<b>Total Revenues</b>	<b>\$ 132,378,133.69</b>	<b>\$ 128,734,694.65</b>	<b>\$ 127,369,758.12</b>
<b>Total Expenditures</b>	<b>\$ 137,674,533.69</b>	<b>\$ 135,933,969.74</b>	<b>\$ 135,427,523.87</b>
<b>Revenue over Expenditures</b>	<b>\$ (5,296,400.00)</b>	<b>\$ (7,199,275.09)</b>	<b>\$ (8,057,765.75)</b>
<b>Beginning Fund Balance</b>	<b>\$ 28,766,249.81</b>	<b>\$ 23,469,849.81</b>	<b>\$ 16,270,574.72</b>
<b>Ending Fund Balance</b>	<b>\$ 23,469,849.81</b>	<b>\$ 16,270,574.72</b>	<b>\$ 8,212,808.97</b>
Designated 3% for Economic Uncertainty	\$ 4,130,236.01	\$ 4,078,019.09	\$ 4,062,825.72
Assigned Balance	\$ 14,697,264.39	\$ 7,549,903.71	\$ 314,031.82
<b>Total Available Reserves</b>	<b>\$ 18,827,500.40</b>	<b>\$ 11,627,922.80</b>	<b>\$ 4,376,857.53</b>
<b>Total available reserves - by percentage</b>	<b>13.68%</b>	<b>8.55%</b>	<b>3.23%</b>

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## Multi-Year Projection Assumptions

- Continued enrollment decline
- LCFF COLA adjusted to School Services of California and Enacted budget
- Continued employee cost increases (step and column, collective bargaining agreements)
- LCFF Supplemental program requirements
- Maintain 3 % reserve

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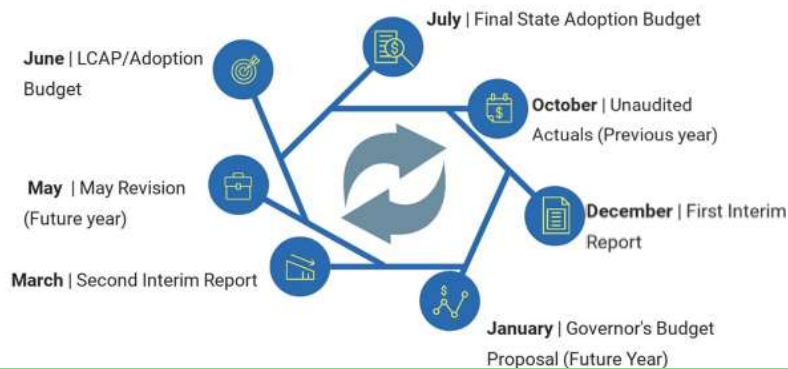
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## What's Next?

*Final 2022-23 closeout will be presented September and Audit presented December.*

*2023-24 First Interim presented December will include carryover.*



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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 a 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: EESD 3188 Quimby Road, San Jose, CA 95148

Date: 6/16/23

Adoption Date: 6/26/23

Signed:

Chief Secretary of the Governing Board

(Original signature required)

Public Hearing

Place: EESD 3188 Quimby Road,  
San Jose, CA 95148

Date: 6/22/23

Time:

Contact person for additional information on the budget reports:

Name: Victoria Knutson

Title: Chief Business Officer

Telephone: 408.270.6800

E-mail: vknutson@eesd.org

Criteria and Standards Review Summary

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

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

G = General  
Ledger Data; S =  
Supplemental  
Data

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



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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:

\$ \_\_\_\_\_

Less: Amount of total liabilities reserved in budget:

\$ \_\_\_\_\_

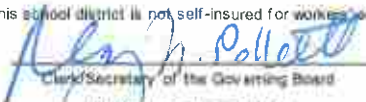
Estimated accrued but unfunded liabilities:

\$ \_\_\_\_\_ 0.00

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

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

Signed

  
\_\_\_\_\_  
Clark/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: 6/22/2023

For additional information on this certification, please contact:

Name: Victoria Knutson

Title: Chief Business Officer

Telephone: 408-270-6800

E-mail: vknutson@eesd.org

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

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	104,278,583.00	5,773,367.00	110,051,950.00	106,638,643.00	6,099,621.00	112,738,264.00	2.4%
2) Federal Revenue		8100-8299	0.00	16,187,481.95	16,187,481.95	0.00	3,962,079.88	3,962,079.88	-75.5%
3) Other State Revenue		8300-8599	1,876,028.84	32,036,847.12	33,912,875.96	1,869,628.74	8,189,447.81	10,059,076.55	-70.3%
4) Other Local Revenue		8600-8799	3,654,495.26	3,676,016.85	7,330,512.11	3,872,695.26	1,743,918.00	5,616,613.26	-23.4%
5) TOTAL, REVENUES			109,809,107.10	57,673,712.92	167,482,820.02	112,380,967.00	19,995,066.69	132,376,033.69	-21.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	48,685,315.00	13,177,661.41	61,862,976.41	50,726,258.83	7,692,154.16	58,418,412.99	-5.6%
2) Classified Salaries		2000-2999	9,409,197.76	5,898,260.47	15,307,458.23	11,108,230.90	4,983,805.06	16,092,035.96	5.1%
3) Employee Benefits		3000-3999	24,293,297.22	13,961,928.34	38,255,225.56	24,207,547.72	11,676,782.77	35,884,330.49	-6.2%
4) Books and Supplies		4000-4999	1,434,775.99	7,112,378.49	8,547,154.48	2,695,678.32	1,281,049.58	3,976,727.90	-53.5%
5) Services and Other Operating Expenditures		5000-5999	9,351,761.54	36,968,388.22	46,320,149.76	9,014,543.45	6,499,938.80	15,514,482.25	-66.5%
6) Capital Outlay		6000-6999	3,000.00	1,844,979.81	1,847,979.81	80,000.00	708,030.00	788,030.00	-57.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	10,000.00	5,413,042.00	5,423,042.00	10,000.00	7,119,310.00	7,129,310.00	31.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,077,295.05)	1,948,499.15	(128,795.90)	(385,105.92)	256,310.02	(128,795.90)	0.0%
9) TOTAL, EXPENDITURES			91,110,052.46	86,325,137.89	177,435,190.35	97,457,153.30	40,217,380.39	137,674,533.69	-22.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,699,054.64	(28,651,424.97)	(9,952,370.33)	14,923,813.70	(20,222,313.70)	(5,298,500.00)	-46.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	9,600.00	0.00	9,600.00	2,100.00	0.00	2,100.00	-78.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(19,898,735.63)	19,898,735.63	0.00	(20,943,316.10)	20,943,316.10	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,889,135.63)	19,898,735.63	9,600.00	(20,941,216.10)	20,943,316.10	2,100.00	-78.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,190,080.99)	(8,752,689.34)	(9,942,770.33)	(6,017,402.40)	721,002.40	(5,296,400.00)	-46.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	29,870,612.79	8,838,407.35	38,709,020.14	28,680,531.80	85,718.01	28,766,249.81	-25.7%
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)			29,870,612.79	8,838,407.35	38,709,020.14	28,680,531.80	85,718.01	28,766,249.81	-25.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,870,612.79	8,838,407.35	38,709,020.14	28,680,531.80	85,718.01	28,766,249.81	-25.7%
2) Ending Balance, June 30 (E + F1e)			28,680,531.80	85,718.01	28,766,249.81	22,663,129.40	806,720.41	23,469,849.81	-18.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	58,841.99	0.00	58,841.99	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	8,827.03	331,952.01	340,779.04	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	945,471.10	0.00	945,471.10	New
b) Restricted		9740	0.00	85,717.59	85,717.59	0.00	806,720.41	806,720.41	841.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	22,942,855.19	0.00	22,942,855.19	17,572,422.29	0.00	17,572,422.29	-23.4%
LCFF Supplemental	0000	9780	3,035,000.00		3,035,000.00			0.00	
Audit Adjustment	0000	9780	260,000.00		260,000.00			0.00	
Reorganization	0000	9780	772,500.00		772,500.00			0.00	
Legal	0000	9780	2,000,000.00		2,000,000.00			0.00	
Instructional Materials - purchase of new textbooks	0000	9780	1,500,000.00		1,500,000.00			0.00	
To address deficit spending in out years	0000	9780	13,300,826.29		13,300,826.29			0.00	
Audit adjustment	0000	9780			0.00	260,000.00		260,000.00	
Textbook adoption	0000	9780			0.00	1,500,000.00		1,500,000.00	
Legal	0000	9780			0.00	2,000,000.00		2,000,000.00	
Reorganization	0000	9780			0.00	181,887.00		181,887.00	
To address deficit spending in out-years	0000	9780			0.00	11,556,006.39		11,556,006.39	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,323,056.00	0.00	5,323,056.00	4,130,236.01	0.00	4,130,236.01	-22.4%
Unassigned/Unappropriated Amount		9790	331,951.59	(331,951.59)	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	58,416,357.54	7,937,665.73	66,354,023.27				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				

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

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	71,493.42	0.00	71,493.42				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	340,668.10	180,556.37	521,224.47				
4) Due from Grantor Government		9290	0.00	39,153.77	39,153.77				
5) Due from Other Funds		9310	(62,109.02)	0.00	(62,109.02)				
6) Stores		9320	58,841.99	0.00	58,841.99				
7) Prepaid Expenditures		9330	8,827.03	331,952.01	340,779.04				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			58,849,079.06	8,489,327.88	67,338,406.94				
<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	251,934.27	296,951.57	548,885.84				
2) Due to Grantor Governments		9590	0.00	3,177.73	3,177.73				
3) Due to Other Funds		9610	4,357.48	4.40	4,361.88				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			256,291.75	300,133.70	556,425.45				
<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)			58,592,787.31	8,189,194.18	66,781,981.49				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	43,658,107.00	0.00	43,658,107.00	52,477,663.00	0.00	52,477,663.00	20.2%
Education Protection Account State Aid - Current Year		8012	9,904,176.00	0.00	9,904,176.00	0.00	0.00	0.00	-100.0%
State Aid - Prior Years		8019	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)	
Tax Relief Subventions									
Homeowners' Exemptions		8021	170,000.00	0.00	170,000.00	170,340.00	0.00	170,340.00	0.2%
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	55,248,000.00	0.00	55,248,000.00	56,544,720.00	0.00	56,544,720.00	2.3%
Unsecured Roll Taxes		8042	2,621,300.00	0.00	2,621,300.00	3,051,840.00	0.00	3,051,840.00	16.4%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,960,000.00	0.00	3,960,000.00	5,654,880.00	0.00	5,654,880.00	42.8%
Education Revenue Augmentation Fund (ERAF)		8045	(11,283,000.00)	0.00	(11,283,000.00)	(11,260,800.00)	0.00	(11,260,800.00)	-0.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			104,278,583.00	0.00	104,278,583.00	106,638,643.00	0.00	106,638,643.00	2.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	5,773,367.00	5,773,367.00	0.00	6,099,621.00	6,099,621.00	5.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			104,278,583.00	5,773,367.00	110,051,950.00	106,638,643.00	6,099,621.00	112,738,264.00	2.4%
<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	2,289,810.00	2,289,810.00	0.00	1,910,106.00	1,910,106.00	-16.6%
Special Education Discretionary Grants		8182	0.00	663,365.00	663,365.00	0.00	147,442.00	147,442.00	-77.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	23,000.00	23,000.00	0.00	23,000.00	23,000.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,609,785.04	1,609,785.04		1,302,941.39	1,302,941.39	-19.1%
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		315,260.80	315,260.80		250,000.00	250,000.00	-20.7%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		348,591.25	348,591.25		298,864.00	298,864.00	-14.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	10,937,669.86	10,937,669.86	0.00	29,726.49	29,726.49	-99.7%
TOTAL, FEDERAL REVENUE			0.00	16,187,481.95	16,187,481.95	0.00	3,962,079.88	3,962,079.88	-75.5%
<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		111,344.00	111,344.00		105,268.00	105,268.00	-5.5%
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	306,808.84	0.00	306,808.84	317,708.74	0.00	317,708.74	3.6%
Lottery - Unrestricted and Instructional Materials		8560	1,524,220.00	600,722.00	2,124,942.00	1,491,920.00	587,992.00	2,079,912.00	-2.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		594,875.70	594,875.70		425,908.00	425,908.00	-28.4%



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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		11,403.00	11,403.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	45,000.00	30,718,502.42	30,763,502.42	60,000.00	7,070,279.81	7,130,279.81	-76.8%
TOTAL, OTHER STATE REVENUE			1,876,028.84	32,036,847.12	33,912,875.96	1,869,628.74	8,189,447.81	10,059,076.55	-70.3%
<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	3,019,252.50	0.00	3,019,252.50	3,019,252.50	0.00	3,019,252.50	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	309,042.76	0.00	309,042.76	309,042.76	0.00	309,042.76	0.0%
Interest		8660	285,000.00	3,000.00	288,000.00	500,000.00	3,000.00	503,000.00	74.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	84,450.00	84,450.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	41,200.00	956,320.85	997,520.85	44,400.00	0.00	44,400.00	-95.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		2,632,246.00	2,632,246.00		1,740,918.00	1,740,918.00	-33.9%
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			3,654,495.26	3,676,016.85	7,330,512.11	3,872,695.26	1,743,918.00	5,616,613.26	-23.4%
TOTAL, REVENUES			109,809,107.10	57,673,712.92	167,482,820.02	112,380,967.00	19,995,066.69	132,376,033.69	-21.0%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	40,966,214.84	11,658,146.56	52,624,361.40	42,163,229.84	6,860,247.24	49,023,477.08	-6.8%
Certificated Pupil Support Salaries		1200	1,715,119.70	524,619.10	2,239,738.80	2,300,356.00	234,073.27	2,534,429.27	13.2%
Certificated Supervisors' and Administrators' Salaries		1300	4,599,604.66	679,785.25	5,279,389.91	4,804,832.39	438,794.25	5,243,626.64	-0.7%
Other Certificated Salaries		1900	1,404,375.80	315,110.50	1,719,486.30	1,457,840.60	159,039.40	1,616,880.00	-6.0%
TOTAL, CERTIFICATED SALARIES			48,685,315.00	13,177,661.41	61,862,976.41	50,726,258.83	7,692,154.16	58,418,412.99	-5.6%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	998,196.22	3,538,943.94	4,537,140.16	1,210,105.40	2,907,955.40	4,118,060.80	-9.2%

Budget, July 1  
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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)	
Classified Support Salaries		2200	2,984,763.43	686,530.12	3,671,293.55	3,067,850.11	510,114.00	3,577,964.11	-2.5%
Classified Supervisors' and Administrators' Salaries		2300	841,349.55	200,494.50	1,041,844.05	1,286,552.29	208,633.50	1,495,185.79	43.5%
Clerical, Technical and Office Salaries		2400	3,432,711.19	856,114.04	4,288,825.23	3,860,114.35	782,919.64	4,643,033.99	8.3%
Other Classified Salaries		2900	1,152,177.37	616,177.87	1,768,355.24	1,683,608.75	574,182.52	2,257,791.27	27.7%
TOTAL, CLASSIFIED SALARIES			9,409,197.76	5,898,260.47	15,307,458.23	11,108,230.90	4,983,805.06	16,092,035.96	5.1%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	9,353,392.23	8,922,306.40	18,275,698.63	9,693,053.58	6,737,029.95	16,430,083.53	-10.1%
PERS		3201-3202	1,650,409.67	1,428,972.05	3,079,381.72	2,363,353.46	1,812,888.86	4,176,242.32	35.6%
OASDI/Medicare/Alternative		3301-3302	1,391,388.06	630,721.08	2,022,109.14	1,610,678.60	517,071.11	2,127,749.71	5.2%
Health and Welfare Benefits		3401-3402	10,179,730.98	2,592,929.39	12,772,660.37	8,664,188.31	2,396,088.75	11,060,277.06	-13.4%
Unemployment Insurance		3501-3502	307,080.63	183,577.93	490,658.56	316,578.49	59,044.65	375,623.14	-23.4%
Workers' Compensation		3601-3602	636,995.65	203,421.49	840,417.14	756,695.28	154,659.45	911,354.73	8.4%
OPEB, Allocated		3701-3702	762,300.00	0.00	762,300.00	803,000.00	0.00	803,000.00	5.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,000.00	0.00	12,000.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			24,293,297.22	13,961,928.34	38,255,225.56	24,207,547.72	11,676,782.77	35,884,330.49	-6.2%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	23,825.00	121,722.00	145,547.00	1,491,920.00	87,722.00	1,579,642.00	985.3%
Books and Other Reference Materials		4200	44,823.00	170,328.25	215,151.25	43,116.00	31,316.59	74,432.59	-65.4%
Materials and Supplies		4300	1,311,518.99	6,621,002.27	7,932,521.26	1,073,538.32	1,139,285.99	2,212,824.31	-72.1%
Noncapitalized Equipment		4400	54,609.00	199,325.97	253,934.97	87,104.00	22,725.00	109,829.00	-56.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,434,775.99	7,112,378.49	8,547,154.48	2,695,678.32	1,281,049.58	3,976,727.90	-53.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	20,000.00	2,619,807.82	2,639,807.82	0.00	1,267,252.00	1,267,252.00	-52.0%
Travel and Conferences		5200	373,072.00	1,719,865.50	2,092,937.50	206,608.85	158,389.64	364,998.49	-82.6%
Dues and Memberships		5300	48,613.64	0.00	48,613.64	51,489.64	0.00	51,489.64	5.9%
Insurance		5400 - 5450	1,081,684.96	0.00	1,081,684.96	1,343,854.41	0.00	1,343,854.41	24.2%
Operations and Housekeeping Services		5500	2,896,500.00	3,500.00	2,900,000.00	3,720,967.00	22,500.00	3,743,467.00	29.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	303,637.02	1,339,069.19	1,642,706.21	250,792.35	810,533.13	1,061,325.48	-35.4%
Transfers of Direct Costs		5710	(72,700.00)	72,700.00	0.00	(16,200.00)	16,200.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,900,503.52	31,212,845.71	35,113,349.23	2,658,302.80	4,224,464.03	6,882,766.83	-80.4%

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)	
Communications		5900	800,450.40	600.00	801,050.40	798,728.40	600.00	799,328.40	-0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,351,761.54	36,968,388.22	46,320,149.76	9,014,543.45	6,499,938.80	15,514,482.25	-66.5%
<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	251,840.00	251,840.00	New
Buildings and Improvements of Buildings		6200	0.00	1,645,742.00	1,645,742.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	60,054.81	60,054.81	80,000.00	381,190.00	461,190.00	667.9%
Equipment Replacement		6500	3,000.00	139,183.00	142,183.00	0.00	75,000.00	75,000.00	-47.3%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,000.00	1,844,979.81	1,847,979.81	80,000.00	708,030.00	788,030.00	-57.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	153,586.00	153,586.00	0.00	129,788.00	129,788.00	-15.5%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	10,000.00	4,669,439.00	4,679,439.00	10,000.00	6,450,306.00	6,460,306.00	38.1%
Payments to JPAs		7143	0.00	590,017.00	590,017.00	0.00	539,216.00	539,216.00	-8.6%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%

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 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,000.00	5,413,042.00	5,423,042.00	10,000.00	7,119,310.00	7,129,310.00	31.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,948,499.15)	1,948,499.15	0.00	(256,310.02)	256,310.02	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(128,795.90)	0.00	(128,795.90)	(128,795.90)	0.00	(128,795.90)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,077,295.05)	1,948,499.15	(128,795.90)	(385,105.92)	256,310.02	(128,795.90)	0.0%
TOTAL, EXPENDITURES			91,110,052.46	86,325,137.89	177,435,190.35	97,457,153.30	40,217,380.39	137,674,533.69	-22.4%
<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	9,600.00	0.00	9,600.00	2,100.00	0.00	2,100.00	-78.1%
(a) TOTAL, INTERFUND TRANSFERS IN			9,600.00	0.00	9,600.00	2,100.00	0.00	2,100.00	-78.1%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									

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 from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(19,898,735.63)	19,898,735.63	0.00	(20,943,316.10)	20,943,316.10	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(19,898,735.63)	19,898,735.63	0.00	(20,943,316.10)	20,943,316.10	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a- b + c - d + e)</b>			(19,889,135.63)	19,898,735.63	9,600.00	(20,941,216.10)	20,943,316.10	2,100.00	-78.1%

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

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	104,278,583.00	5,773,367.00	110,051,950.00	106,638,643.00	6,099,621.00	112,738,264.00	2.4%
2) Federal Revenue		8100-8299	0.00	16,187,481.95	16,187,481.95	0.00	3,962,079.88	3,962,079.88	-75.5%
3) Other State Revenue		8300-8599	1,876,028.84	32,036,847.12	33,912,875.96	1,869,628.74	8,189,447.81	10,059,076.55	-70.3%
4) Other Local Revenue		8600-8799	3,654,495.26	3,676,016.85	7,330,512.11	3,872,695.26	1,743,918.00	5,616,613.26	-23.4%
5) TOTAL, REVENUES			109,809,107.10	57,673,712.92	167,482,820.02	112,380,967.00	19,995,066.69	132,376,033.69	-21.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	61,480,503.12	63,917,515.48	125,398,018.60	61,101,794.79	24,539,604.08	85,641,398.87	-31.7%
2) Instruction - Related Services	2000-2999		11,438,561.07	4,234,555.94	15,673,117.01	12,357,468.07	2,635,663.83	14,993,131.90	-4.3%
3) Pupil Services	3000-3999		4,939,576.38	4,255,390.18	9,194,966.56	6,428,069.52	2,283,402.51	8,711,472.03	-5.3%
4) Ancillary Services	4000-4999		144,393.00	105,087.26	249,480.26	139,515.00	0.00	139,515.00	-44.1%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,622,492.03	1,948,499.15	7,570,991.18	8,571,323.32	256,310.02	8,827,633.34	16.6%
8) Plant Services	8000-8999		7,474,526.86	6,451,047.88	13,925,574.74	8,848,982.60	3,383,089.95	12,232,072.55	-12.2%
9) Other Outgo	9000-9999		10,000.00	5,413,042.00	5,423,042.00	10,000.00	7,119,310.00	7,129,310.00	31.5%
10) TOTAL, EXPENDITURES			91,110,052.46	86,325,137.89	177,435,190.35	97,457,153.30	40,217,380.39	137,674,533.69	-22.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,699,054.64	(28,651,424.97)	(9,952,370.33)	14,923,813.70	(20,222,313.70)	(5,298,500.00)	-46.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	9,600.00	0.00	9,600.00	2,100.00	0.00	2,100.00	-78.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(19,898,735.63)	19,898,735.63	0.00	(20,943,316.10)	20,943,316.10	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,889,135.63)	19,898,735.63	9,600.00	(20,941,216.10)	20,943,316.10	2,100.00	-78.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,190,080.99)	(8,752,689.34)	(9,942,770.33)	(6,017,402.40)	721,002.40	(5,296,400.00)	-46.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	29,870,612.79	8,838,407.35	38,709,020.14	28,680,531.80	85,718.01	28,766,249.81	-25.7%

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)			29,870,612.79	8,838,407.35	38,709,020.14	28,680,531.80	85,718.01	28,766,249.81	-25.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,870,612.79	8,838,407.35	38,709,020.14	28,680,531.80	85,718.01	28,766,249.81	-25.7%
2) Ending Balance, June 30 (E + F1e)			28,680,531.80	85,718.01	28,766,249.81	22,663,129.40	806,720.41	23,469,849.81	-18.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	58,841.99	0.00	58,841.99	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	8,827.03	331,952.01	340,779.04	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	945,471.10	0.00	945,471.10	New
b) Restricted		9740	0.00	85,717.59	85,717.59	0.00	806,720.41	806,720.41	841.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	22,942,855.19	0.00	22,942,855.19	17,572,422.29	0.00	17,572,422.29	-23.4%
LCFF Supplemental	0000	9780	3,035,000.00		3,035,000.00			0.00	
Audit Adjustment	0000	9780	260,000.00		260,000.00			0.00	
Reorganization	0000	9780	772,500.00		772,500.00			0.00	
Legal	0000	9780	2,000,000.00		2,000,000.00			0.00	
Instructional Materials - purchase of new textbooks	0000	9780	1,500,000.00		1,500,000.00			0.00	
To address deficit spending in out years	0000	9780	13,300,826.29		13,300,826.29			0.00	
Audit adjustment	0000	9780			0.00	260,000.00		260,000.00	
Textbook adoption	0000	9780			0.00	1,500,000.00		1,500,000.00	
Legal	0000	9780			0.00	2,000,000.00		2,000,000.00	
Reorganization	0000	9780			0.00	181,887.00		181,887.00	
To address deficit spending in out-years	0000	9780			0.00	11,556,006.39		11,556,006.39	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,323,056.00	0.00	5,323,056.00	4,130,236.01	0.00	4,130,236.01	-22.4%
Unassigned/Unappropriated Amount		9790	331,951.59	(331,951.59)	0.00	0.00	0.00	0.00	0.0%



Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	0.00	.42
6266	Educator Effectiveness, FY 2021-22	.01	.01
6536	Special Ed: Dispute Prevention and Dispute Resolution	5,712.59	5,712.59
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	721,002.40
9010	Other Restricted Local	80,004.99	80,004.99
Total, Restricted Balance		85,717.59	806,720.41

Actions

1593 District; 1595 Parent; 1596 PD 1592 Tech; 1594 Foster Youth				Non-Personnel				Personnel										
Action #	Title	Description	Total Funds	LCFF	State	Local	Federal	LCFF	State	Local	Federal	Contributing	Fund	Resource	Goal	Notes	Comments (not in LCAP)	
1.1	Provide opportunities for after school enrichment and sports programs	Provide SEAT enrichment funds to support site activities and class size reduction, music, and STEM classrooms	\$ 180,638					180,638				No	010	0000	1170	SEAT 1xxx+3xx1		
			\$ 141,000	40,780				100,220				No	010	0000	1250	MS Extracurricular		
1.2	Ensure access to school libraries and music programs in grades 5-8	Parcel Tax Programming including access to school libraries, band program for students in grades 5-8, Middle School Assistant Principals, and support for class size reduction. Measure EE. Improve hands-on science, tech, math instr,	\$ 3,019,253			111,150				2,908,103		No	010	0000	1140	Parcel Tax		
1.3	FTE and general education materials	TK to grade 8 general education staffing and materials.	\$ 644,644	583,655				60,989				No	010	0000	1170	Goal 1170 minus SEAT 1.1	Resc 1400 EPA?	
			\$ 36,832,398	356,293				36,476,105				No	010	0000	1110	Elem	Elementary & Community School	
			\$ 14,716,904					14,716,904				No	010	0000	1130	MS	Middle / Junior High	
			\$ 178,762					178,762				No	010	0000	1190	Independent Study		
			\$ 67,245					67,245				No	010	0000	1195	Home & Hospital		
			\$ 5,000					5,000				No	010	0000	1650	Mentor Teachers		
			\$ 6,747,427					6,747,427				No	010	0000	9483			
			\$ 1,491,920		1,491,920							No	010	1100	1110	Lottery Unrestricted		
			\$ 587,992		587,992							No	060	6300	1110	Lottery Restricted		
			\$ 732,777						732,777			No	060	6762	0	Arts & Music Discretionary	Help alleviate PERS increases	
			\$ 388,573						388,573			No	060	7415	0	CL Summer Assist		
			\$ 5,266,198						5,266,198			No	060	7690	0	STRS On Behalf		
1.4	Project Based Learning	Offer project based learning and 21st Century Skills/global competency professional development to support EL students in the classroom.	\$ 32,000	32,000								Yes	010	0159	1596	Goal 1596, Objects 4310 5200 5815	PBL \$50k	
1.5	Full day kindergarten	Classified Personnel Salaries and benefits. Instructional assistants to support Implementation of full-day kindergarten.	\$ 586,763					586,763				Yes	010	0159	1591	Func 1000, Site 081	minus G2A5 sites Adjustment to balance Supplemental in 5710	
1.6	New Tech Network staffing	Additional staffing for the New Tech Network Schools of Katherine Smith, Bulldog Tech, Lobo School of Innovation and at all 3 Middle Schools to support EL students.	\$ 1,170,110					1,170,110				Yes	010	0159	1591	Objt 1xxx, 3xx1 Func 1000	Quy Tran KRS & Randy Hollenkamp CAD included but why?	
1.7	Information Services Department	Classified Personnel Salaries for department staff. Employee benefits, book and supplies and other operating	\$ 1,715,046	497,949				1,217,098				No	010	0000	9840	Function 7700		
1.8	Educational Services staff	Instruction Department staffing and support, including district librarian. Materials an supplies, professional development, and assessment.	\$ 567,830	47,930				519,900				No	010	0000	9410	Ed Services Admin		
			\$ 183,844	41,000				142,844				No	010	0000	9459	Library		
1.9	Parent/community communication	Communication tools, supports and supplies to ensure high quality communication. Additionally, intentionally reaching District level staffing to support English Language Learners.	\$ 14,633	14,633								Yes	010	0159	1595	Object 5826 Func 2100	DTS, Translation	
1.10	Educational Services staff to support English Learners	District level staffing to support English Language Learners. (.75 FTE) Certificated Personnel Salaries Director of Instruction and additional Director who will monitor supports and services for LI, EL, and FY.	\$ 688,451					688,451				Yes	010	0159	1591	Func 2110	0.75 FTE Tonya & Kim K. 0.75 Espie, 1.0 Connie, 0.2 Tiffanie Kim Beckwell (Clerical) 009 Ley Va	
1.11	I-Ready contract	Renew I-Ready contract for 3 years	\$ 41,095	41,095								Yes	010	0159	1593	Object 5826 Func 1000	Other software - Discovery & Mystery Science iready Prepaid (object 9330) October 29, 2021 through 2023-24 to be reversed to Educ Effectiv, Object 5826 with carryover	
1.12	Provide enrichment opportunities.	Continue to provide virtual enrichment opportunities for all Evergreen students.	\$ 38,305	38,305								Yes	010	0159	1593	Objt 5815 Func 1000	Edmentum \$15,625 Kami Notable 22,680	
1.13	Assessment center.	Create an assessment center to administer, guide, and provide reports for ELPAC, I-Ready, CAASPP and other local assessments.	\$ 171,803				116,104				55,700	No	060	4203	1551	Resc 4203 Site 081	ELPAC Classified Seasonal \$200k 10 wk 9 staff =30*9*5.5*5*24.16*1.0897+4521 4203 - then budget with LCFF Supplemental carryover	
			\$ 251,929					251,929				Yes	010	0159	1593	Func 2110	Marlow 75% 1593 Halteh 50%	
			\$ 50,097						50,097			No	060	6266	1110		Marlow 25% Educ Eff 060-6266	
			\$ 76,512,638															
Action #	Title	Description	Total Funds	LCFF	State	Local	Federal	LCFF	State	Local	Federal	Contributing		Resource	Goal			
2.1	Title III expenditure to support ELL students and parents and provide professional development for staff.	Staffing costs to support District Parent University classes, committee work, and professional development. Books and supplies for site allocations based on UDPs. Books and materials for training. Consulting partnerships and contracts.	\$ 127,061				60,219				66,842	No	060	4203	1551	Resc 4203 Minus G1A13		
2.2	Additional support in academic expectations for students through increased parent/school communications and programs.	Two way communication between home and school. Provide parents/guardians with information in multiple languages. Books and supplies for Parent University. Certificated and classifies employees and benefits for Parent University.	\$ -									Yes	010	0159	1593	5815 \$7,705		
			\$ 37,422	37,422								Yes	010	0159	1595	Object 5826 Func 2100	Parent Square per DA	
2.3	Provide parent outreach staff	Classified personnel salaries and benefits for community outreach staff at Katherine Smith.	\$ 49,396								49,396	Yes	060	3010	1510	Site 002	0.25 Gould + Noon Duty	

2.4	Professional development for CRI and Equity	Continue to provide opportunities for professional development in culturally responsive instruction (CRI), a pedagogy that empowers student intellectually, socially, emotionally, and politically by using cultural referents to impart knowledge, skills, and attitudes using consultants.	\$ 25,000	25,000								Yes	010	0159	1596	Goal 1596, Objt 5815	
2.5	Support for English Learners	Certificated Personnel Salaries-1 FTE of instructional coaching will be allocated to the following sites: Cadwallader, Holly Oak, Katherine Smith, Montgomery, OB Whaley. The coaches will support with professional development and professional learning communities in support of increasing student achievement. Classified personnel salaries and benefits Instructional assistants will assist in providing EL students, based on needs, integrated and designated ELD and differentiated instruction on CCSS and completing of Functional Training will be allocated directly to schools based on unduplicated student population to enhance specific student needs at the school site to be monitored via the Single School Plan for Student Achievement (SPSA)	\$ 1,154,329					1,154,329				Yes	010	0159	1591	Objt 21xx, 3xx2 Func 1000 Sites (Excl Site 081)	
2.6	Additional support for school sites with pass through money.	Classified personnel salaries and benefits Books And Supplies Provide additional classroom discretionary funds to support students including the \$5 per	\$ 564,309	397,418				166,891				Yes	010	0159	1590		
			\$ 625,802				531,033				94,769	No	060	3010	1510	plus indirect goal 0000	
2.7	Students will receive additional support in academic expectations for themselves and their foster parents through increased home to school communication and programs.	Books and supplies	\$ 10,000	10,000								Yes	010	0159	1594	Goal 1594 4200 & 4310	
2.8	Core school support staff and services including school support staff and services to support Grades 4-6 Prep time and school nurses and health assistants	4-6 grade prep certificated salaries and benefits	\$ 846,256	10,000				836,256				No	010	0000	1271	Art Prep	
		School nurses certificated salaries and benefits. Classified personnel salaries and benefits for: □ Health assistants	\$ 1,733,913	68,664				1,665,249				No	010	0000	9670	Func 3140	
		Books and supplies	\$ 1,393,847	157,885				1,235,962				No	070	0000	97xx	Fund 070	
		Transportation	\$ 29,258	29,258								No	010	0159	1593	5815 Func 1000	YMCA - Enrichment program to make up Art Prep when no subs were available
2.9	Staff, services, and program for students with disabilities.	Certificate and classified salaries and benefits. Books and supplies for special education staff. Transfer of direct cost including NPS. Transportation for students for disabilities.	\$ 26,089,093		10,352,913		261,910		13,678,632		1,795,638	No	080		5760	Fund 080 minus Psych	
2.10	Supplement costs of outdoor science school.	Services and other operating expenditures. Allocate funds sufficient to meet the cost of outdoor science school for low-income students.	\$ 54,000	54,000								Yes	010	0159	1593	Object 5840, 5720	Goal 1593 Object 5840
2.11	Bus transportation to ensure student safety to and from highest needs schools.	Bus routes to support students who need to cross Capitol Expressway to get to home schools.	\$ 31,200				31,200					No	060	3010	1514	Transport	
2.12	English learners and re-designated fluent English proficient students will be assessed with formative assessments ADEPT and AR/STAR Reading.	Services and other operating expenditures AR STAR Enterprise.	\$ -									Yes	010	0159	1593		Goal 1593 Objt 4310 ?  Not budgeted
2.13	Partner with Sobrato Early Academic Language (SEAL) to implement an unique program to develop language literacy and	Services And Other Operating Expenditures Maintain the SEAL model designed to build the capacity of schools to produce engaged, confident, skilled and motivated learners. Provide SEAL professional development and support for teachers and educational leaders focusing on the articulation and implementation of high-leverage	\$ 33,000	33,000								Yes	010	0159	1593	Objt 5815 Func 1000	Sobrato Early Academic Expectations (SEAL) \$33k
			\$ 70,000	20,000				50,000				Yes	010	0159	1596	Goal 1596, Objt 5815 \$10k S&B timecards	
2.14	Title I & Migrant services and actions to support parent engagement, summer school, professional development, transportation, and indirect costs.	Staffing costs for Title I & Migrant programing and professional development.	\$ 12,000				12,000					Yes	060	3010	1511	Parent	(was \$1,350,120)
			\$ 432,944				42,034				390,910		060	3010	1510	plus indirect goal 0000	0.25 Kim K & Tonya T
		Books And Supplies.	\$ 81,600				81,600						060	3010	1513	PD	
		Services and other operating expenditures including after school programming.	\$ 23,000				9,157				13,843		060	3060	1110	Migrant	
			\$ 425,908		425,908								060	6010	1523	ASES	
2.15	Elevate math	Elevate math is a middle school math support program that bridges concepts for elementary school to middle school and can assist in increasing the numbers of students who qualify for accelerated math pathways.	\$ -													0	PO 320954 \$95k paid 4/5/23 out of Educ Eff 2600
2.16	Professional development, training and committee work for all staff.	(Certificated and classified personnel salaries and benefits.) Books and supplies. Services and other operating expenditures.	\$ 1,848,622					1,848,622				Yes	010	0159	1591	Function 2140	TOSAs - new to this goal (not sure where they were reported last year)
			\$ 12,000	12,000								Yes	010	0159	1593	Object 4310; 4351	
			\$ 13,100	13,100								Yes	010	0159	1596	58xx	

2.17	Professional Development and	Work with Nicole Anderson LLC, to create equitable actions and policies to impact change for once marginalized	\$ -									Yes		0159	1596	Goal 1596 Objt 4310, 5815	REMOVED
2.18	Summer school 2021 and 2022	To address learning acceleration because of the Covid-19 Pandemic, provide TK-8th grade summer school support.	\$ 19,000				19,000					No	060	3010	1512	Title I	
2.19	After school tutoring.	Partner with Bay Area Tutoring to provide after school support for unduplicated pupils.	\$ 173,112	173,112								Yes	010	0159	1593	Objt 5815 Func 1000	Debbie wanted this 0 - where should Silver Creek Academy Speech be recorded?
2.20	EL Support		\$ -														Previously paid by ESSER
			\$ 35,915,171														
Action #	Title	Description	Total Funds	LCFF	State	Local	Federal	LCFF	State	Local	Federal	Contributing	Fund	Resource	Goal	Notes	
3.1	The Budget Advisory Committee (BAC) will continue to meet, discuss, and make budgetary	No Funding source required. Continue to confirm and implement more effective strategies that invite stakeholders's input in the budget process.	\$ -									No			0	No cost	
3.2	Maintain facilities in good repair, deferred maintenance	Maintenance management and classified salaries and benefits. Maintenance supplies. Services and other operating expenditures through contracted services. Indirect Superintendents salary and benefits.	\$ 3,559,234			2,152,696				1,406,538		No	050	8150	0000	Fund 050	
3.3	Superintendent, Board of Trustees, and general administration.	Board manager salary and and benefits and Board stipends. General supplies. Services and other operating expenditures for contractors. legal membership fees and election fees	\$ 310,014 \$ 632,279 \$ 483,759	162,873 151,510 192,721				147,141 480,769 291,038				No No No	010 010 010	0000 0000 0000	9811 9812 9813	Function 7110 Function 7150 Function 7200	
3.4	Business Office, purchasing, and warehouse support for district and all schools.	Classified personnel salaries and benefits. Staffing for the departments including Chief Business Officer. Books and supplies including postage and computer equipment.	\$ 2,190,259 \$ 172,478 \$ 217,137 \$ (677,985)	410,941 5,450 94,650 (677,985)				1,779,318 167,028 122,487				No No No No	010 010 010 010	0000 0000 0000 0000	9815 9830 9831 7210	Function 7300   Indirect Function 7210	
3.5	Custodial and grounds services for the district and all schools.	Maintenance management and classified salaries and benefits. Maintenance supplies. Services and other operating expenditures through contracted services.	\$ 4,575,160 \$ 418,172	853,678 73,750				3,721,482 344,422				No	010	0000	9855		
3.6	Utilities for the district and all schools.	Utilities for district and all schools.	\$ 3,720,967 \$ 24,000	3,720,967 24,000								No	010	0000	9855	Object 55xx + 59xx Comm Utilities, Phone & Internet	
3.7	District insurance	Services and other operating expenditures-District insurance	\$ 1,449,319	1,449,319								No	010	0000	9835	Function 7600	
3.8	CNS	Contribution	\$ - \$ 17,074,792												0		
Action #	Title	Description	Total Funds	LCFF	State	Local	Federal	LCFF	State	Local	Federal	Contributing	Fund	Resource	Goal	Notes	
4.1	Create a safe and caring climate. This includes staffing, programs like Project Cornerstone and through the continuing to maintain and expand	Certificated personnel salaries and benefits for the following: □ MS Counselors (5 FTE), □ Social Worker (1 FTE) □ Realigned Principal on Special Assignment to support district student services-Derrick Watson	\$ 45,832 \$ 128,775 \$ 931,398	45,832 10,000				118,775 931,398				Yes Yes Yes	010 010 010	0159 0159 0159	1593 1593 1591	4310 Func 1000 5110 Func 1000 Function 31xx Function 31xx	Supplies \$4k SCCOE PBIS \$25,500 YMCA Proj Cornerstone \$10,500 SCCOE Suicide Prevention 5,832 Social Work Intern TUPE not budgeted
4.2	Provide students at targeted grade levels with practical skills and information to reduce their vulnerability and fear in all situations while building confidence in their ability to solve	Books and supplies for PBIS and MTSS  Students at targeted grade levels receive the YWCA Child Abuse Prevention Program.	\$ 99,858	99,858								Yes	010	0159	1593	Objt 5815 Func 1000	YWCA Abuse Prevention \$99,858
4.3	Survey student, staff and guardian perceptions to help educators accelerate improvements in the areas of student engagement, relationships with staff, academic rigor, and	California Healthy Kids Survey.	\$ -									Yes	010	0159	1593	Goal 1593 Objt 5815	Every 2 years Last one was 2022-23
4.4	Create a safe and caring climate during recess and other non class time.	Noon duty supervisors salaries and benefits.	\$ 585,622					585,622				No	010	0000	1299		
4.5	School Psychologists.	Certificated personnel salaries and benefits .	\$ 1,212,977 \$ 1,307,719		923,397			1,307,719	289,580			No No	080 010		0	Function 3120 Function 3120	SpEd
4.6	MFT Interns and Mental Health Services Fund.		\$ 290,144 \$ 29,726					290,144		29,726		Yes	010	0000	9630	Function 3130	
4.7		**CONTINUE** wellness centers at each of the three middle school campuses to serve families medically as well as social/emotional needs.	\$ 51,000 \$ 4,683,051				43,771				7,230	Yes	060	3010	1516	Title I Wellness	060-9019 Medi-CAL

Action #	Title	Description	Total Funds	LCFF	State	Local	Federal	LCFF	State	Local	Federal	Contributing					
5.1	Professional Development support for TK, the instruction department and professional development offerings to staff.	Certificated personnel salary and benefits. .5 FTE TOSA															
		Overtime and stipend allocations to support professional development continue to provide professional development that may included but is not limited to offerings at the County Office of Education, CPR/First Aide, Curriculum Trainings and Google Educator Certification. and overtime and stipend allocations to support professional development.	\$ 15,000	15,000								No	010	0159	1593	Object 52xx	
		Classified personnel salary and benefits.	\$ 292,879	292,879									010	0159	1593	Object 7310	Indirect
		5 Administrative assistant in the Instruction Department to	\$ 250,000				213,259				36,741		060	4035	1659	Title II	
5.2	In support of the retention of high quality teachers, participate in the Trust to support costs of medical benefits for retirees 55 - 65.	Employee benefits into the Evergreen Trust (annual contribution).	\$ 85,196					85,196				No	010	0000	1160	Object 37xx	
5.3	Human Resources Department and Employer/Employee Relations	Certificated personnel salary and benefits for the Assistant Superintendent of Human Resources.	\$ 39,100	39,100								No	010	0000	9826	Function 7400	Employee Relations
		Classified personnel salaries and benefits in the HR department	\$ 1,700,751	459,296				1,241,455					010	0000	9827	Function 7400	Personnel
			\$ 46,289					46,289				No	010	0000	9828	Function 7400	Mandated Training & Early Tell
5.4	Attract & maintain qualified pool of subs.	Certificated personnel salaries and benefits.	\$ 1,059,670					1,059,670				No	010	0000	1298	Goal 1298 Subs	
			\$ 3,488,885														
			\$ 137,674,537	\$ 10,158,337	\$ 13,782,131	\$ 2,263,846	\$ 1,421,286	\$ 82,787,647	\$ 20,405,856	\$ 4,344,366	\$ 2,511,068						

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	8,008.09	
District's ADA Standard Percentage Level:	1.0%	

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	10,092	10,092		
Charter School				
<b>Total ADA</b>	<b>10,092</b>	<b>10,092</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	10,141	10,141		
Charter School				
<b>Total ADA</b>	<b>10,141</b>	<b>10,141</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	8,801	8,728		
Charter School		0		
<b>Total ADA</b>	<b>8,801</b>	<b>8,728</b>	<b>0.8%</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	9,163			
Charter School	0			
<b>Total ADA</b>	<b>9,163</b>			

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

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

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

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

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

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

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	9,864	9,789		
Charter School				
<b>Total Enrollment</b>	<b>9,864</b>	<b>9,789</b>	<b>0.8%</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	9,213	9,165		
Charter School				
<b>Total Enrollment</b>	<b>9,213</b>	<b>9,165</b>	<b>0.5%</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	8,880	8,880		
Charter School				
<b>Total Enrollment</b>	<b>8,880</b>	<b>8,880</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	8,689			
Charter School				
<b>Total Enrollment</b>	<b>8,689</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 MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

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



3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	10,092	9,789	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>10,092</b>	<b>9,789</b>	<b>103.1%</b>
Second Prior Year (2021-22)			
District Regular	8,781	9,165	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>8,781</b>	<b>9,165</b>	<b>95.8%</b>
First Prior Year (2022-23)			
District Regular	8,403	8,880	
Charter School			
<b>Total ADA/Enrollment</b>	<b>8,403</b>	<b>8,880</b>	<b>94.6%</b>
Historical Average Ratio:			97.8%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>98.3%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	8,008	8,689		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>8,008</b>	<b>8,689</b>	<b>92.2%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	7,627	8,324		
Charter School				
<b>Total ADA/Enrollment</b>	<b>7,627</b>	<b>8,324</b>	<b>91.6%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	7,268	8,031		
Charter School				
<b>Total ADA/Enrollment</b>	<b>7,268</b>	<b>8,031</b>	<b>90.5%</b>	<b>Met</b>

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

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

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

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

4. **CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

**Projected LCFF Revenue**

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	8,776.51	9,211.69	8,466.63	8,062.95
b. Prior Year ADA (Funded)		8,776.51	9,211.69	8,466.63
c. Difference (Step 1a minus Step 1b)		435.18	(745.06)	(403.68)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		4.96%	(8.09%)	(4.77%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		104,392,359.00	106,638,643.00	102,588,828.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		8,581,051.91	4,201,562.53	3,375,172.44
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		13.18%	(4.15%)	(1.48%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		12.18% to 14.18%	-5.15% to -3.15%	-2.48% to -0.48%

**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)	50,716,300.00	54,160,980.00	55,244,200.00	56,349,084.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

**4B. Calculating the District's Projected Change in LCFF Revenue**

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	104,278,583.00	106,638,643.00	102,588,828.00	100,895,214.00
District's Projected Change in LCFF Revenue:		2.26%	(3.80%)	(1.65%)
LCFF Revenue Standard		12.18% to 14.18%	-5.15% to -3.15%	-2.48% to -0.48%
Status:		Not Met	Met	Met

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

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

- 1a. STANDARD 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)

COLA

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.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio	
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
Third Prior Year (2020-21)	74,306,139.77	81,840,143.17	90.8%	
Second Prior Year (2021-22)	79,010,802.01	87,836,506.20	90.0%	
First Prior Year (2022-23)	82,387,809.98	91,110,052.46	90.4%	
Historical Average Ratio:			90.4%	
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):		3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		87.4% to 93.4%	87.4% to 93.4%	87.4% to 93.4%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	86,042,037.45	97,457,153.30	88.3%	Met
1st Subsequent Year (2024-25)	84,929,357.53	94,641,644.38	89.7%	Met
2nd Subsequent Year (2025-26)	84,097,776.52	92,642,012.37	90.8%	Met

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

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

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

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

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):	13.18%	(4.15%)	(1.48%)
<b>2. District's Other Revenues and Expenditures</b> <b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>3.18% to 23.18%</b>	<b>-14.15% to 5.85%</b>	<b>-11.48% to 8.52%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	8.18% to 18.18%	-9.15% to 0.85%	-6.48% to 3.52%

**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)	16,187,481.95		
Budget Year (2023-24)	3,962,079.88	(75.52%)	Yes
1st Subsequent Year (2024-25)	4,113,203.08	3.81%	Yes
2nd Subsequent Year (2025-26)	4,247,529.84	3.27%	No

**Explanation:**  
(required if Yes)

Carry over removed in 2023-24 and COLA added in out years

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

First Prior Year (2022-23)	33,912,875.96		
Budget Year (2023-24)	10,059,076.55	(70.34%)	Yes
1st Subsequent Year (2024-25)	9,993,222.45	(.65%)	No
2nd Subsequent Year (2025-26)	9,908,874.06	(.84%)	No

**Explanation:**  
(required if Yes)

Carry over removed

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

First Prior Year (2022-23)	7,330,512.11		
Budget Year (2023-24)	5,616,613.26	(23.38%)	Yes
1st Subsequent Year (2024-25)	5,697,391.52	1.44%	Yes
2nd Subsequent Year (2025-26)	5,767,499.63	1.23%	No

**Explanation:**  
(required if Yes)

Carry over removed in 2023-24 and rental revenue increased in out years

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

First Prior Year (2022-23)	8,547,154.48		
Budget Year (2023-24)	3,976,727.90	(53.47%)	Yes
1st Subsequent Year (2024-25)	3,394,306.90	(14.65%)	Yes
2nd Subsequent Year (2025-26)	3,059,935.90	(9.85%)	Yes

**Explanation:**

(required if Yes)

Carry over and one time funds removed

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

First Prior Year (2022-23)	46,320,149.76		
Budget Year (2023-24)	15,514,482.25	(66.51%)	Yes
1st Subsequent Year (2024-25)	14,984,327.25	(3.42%)	No
2nd Subsequent Year (2025-26)	15,269,304.25	1.90%	No

**Explanation:**

(required if Yes)

Carry over removed

**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)	57,430,870.02		
Budget Year (2023-24)	19,637,769.69	(65.81%)	Not Met
1st Subsequent Year (2024-25)	19,803,817.05	.85%	Met
2nd Subsequent Year (2025-26)	19,923,903.53	.61%	Met

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

First Prior Year (2022-23)	54,867,304.24		
Budget Year (2023-24)	19,491,210.15	(64.48%)	Not Met
1st Subsequent Year (2024-25)	18,378,634.15	(5.71%)	Met
2nd Subsequent Year (2025-26)	18,329,240.15	(.27%)	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)

Carry over removed in 2023-24 and COLA added in out years

**Explanation:**

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

Carry over removed

**Explanation:**

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

Carry over removed in 2023-24 and rental revenue increased in out years

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)

Carry over and one time funds removed

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

Carry over removed

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)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

132,408,335.69

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

3% Required

Budgeted Contribution<sup>1</sup>

Minimum Contribution  
(Line 2c times 3%)

to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

132,408,335.69

3,972,250.07

4,280,236.00

Met

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

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

☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

☐ Other (explanation must be provided)

**Explanation:**

(required if NOT met  
and Other is marked)



8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,617,450.00	3,778,179.32	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	16,674,728.16	3,722,546.16	7,397,600.28
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	(383,273.90)
e. Available Reserves (Lines 1a through 1d)	20,292,178.16	7,500,725.48	7,014,326.38
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	120,858,497.54	127,673,014.80	177,435,190.35
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	120,858,497.54	127,673,014.80	177,435,190.35
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	16.8%	5.9%	4.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>5.6%</b>	<b>2.0%</b>	<b>1.3%</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)	(704,548.71)	82,116,966.88	.9%	Met
Second Prior Year (2021-22)	178,414.07	87,836,506.20	N/A	Met
First Prior Year (2022-23)	(1,190,080.99)	91,110,052.46	1.3%	Met
Budget Year (2023-24) (Information only)	(6,017,402.40)	97,457,153.30		

**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)

We have not closed the books and expect this to be reduced after transferring expenses to restricted funds at year end close

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)	30,396,747.43	30,396,747.43	0.0%		Met
Second Prior Year (2021-22)	29,692,198.72	29,692,198.72	0.0%		Met
First Prior Year (2022-23)	26,261,720.52	29,870,612.79	N/A		Met
Budget Year (2023-24) (Information only)	28,680,531.80				

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

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	8,008	7,861	7,322
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:

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

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

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

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	137,674,533.69	135,933,969.74	135,427,523.87
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)	137,674,533.69	135,933,969.74	135,427,523.87
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,130,236.01	4,078,019.09	4,062,825.72
6. Reserve Standard - by Amount			

(\$80,000 for districts with 0 to 1,000 ADA, else 0)		0.00	0.00	0.00
7.	District's Reserve Standard			
(Greater of Line B5 or Line B6)		4,130,236.01	4,078,019.09	4,062,825.72

**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)	0.00	4,078,019.09	4,062,825.72
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	7,165,236.01	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(383,273.90)	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)	6,781,962.11	4,078,019.09	4,062,825.72
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.93%	3.00%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>		<b>4,130,236.01</b>	<b>4,078,019.09</b>	<b>4,062,825.72</b>
Status:		Met	Not Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

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

This may be a glitch because we meet the reserve standard

**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?

Yes

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

pending litigation & legal settlement

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(19,898,735.63)			
Budget Year (2023-24)	(20,943,316.10)	1,044,580.47	5.2%	Met
1st Subsequent Year (2024-25)	(20,883,113.25)	(60,202.85)	(.3%)	Met
2nd Subsequent Year (2025-26)	(21,167,919.88)	284,806.63	1.4%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2022-23)	9,600.00			
Budget Year (2023-24)	2,100.00	(7,500.00)	(78.1%)	Met
1st Subsequent Year (2024-25)	2,100.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	2,100.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

No

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

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

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

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

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

**Project Information:**

(required if YES)



**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<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
		Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2023
Leases				
Certificates of Participation				
General Obligation Bonds	24	Fund 21x		191,347,903
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				191,347,903

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

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)	<b>Yes</b>															
2.	For the district's OPEB:																
	a. Are they lifetime benefits?	<b>No</b>															
	b. Do benefits continue past age 65?	<b>No</b>															
	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>Actuarial</b>															
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	<table border="1" style="width: 100%; border-collapse: collapse;"><thead><tr><th style="width: 50%; text-align: center;">Self-Insurance Fund</th><th style="width: 50%; text-align: center;">Governmental Fund</th></tr></thead><tbody><tr><td style="text-align: center;">0</td><td style="text-align: center;">0</td></tr></tbody></table>	Self-Insurance Fund	Governmental Fund	0	0											
Self-Insurance Fund	Governmental Fund																
0	0																
4.	OPEB Liabilities																
	a. Total OPEB liability	36,625,377.00															
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00															
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	36,625,377.00															
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	<b>Actuarial</b>															
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2020															
5.	OPEB Contributions																
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement																
	Method	<table border="1" style="width: 100%; border-collapse: collapse;"><thead><tr><th style="width: 33%; text-align: center;">Budget Year (2023-24)</th><th style="width: 33%; text-align: center;">1st Subsequent Year (2024-25)</th><th style="width: 33%; text-align: center;">2nd Subsequent Year (2025-26)</th></tr></thead><tbody><tr><td style="text-align: right;">0.00</td><td style="text-align: right;">0.00</td><td style="text-align: right;">0.00</td></tr><tr><td style="text-align: right;">803,000.00</td><td style="text-align: right;">0.00</td><td style="text-align: right;">0.00</td></tr><tr><td style="text-align: right;">1,504,000.00</td><td style="text-align: right;">0.00</td><td style="text-align: right;">0.00</td></tr><tr><td style="text-align: right;">50.00</td><td style="text-align: right;">0.00</td><td style="text-align: right;">0.00</td></tr></tbody></table>	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)	0.00	0.00	0.00	803,000.00	0.00	0.00	1,504,000.00	0.00	0.00	50.00	0.00	0.00
Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)															
0.00	0.00	0.00															
803,000.00	0.00	0.00															
1,504,000.00	0.00	0.00															
50.00	0.00	0.00															
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)																
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)																
	d. Number of retirees receiving OPEB benefits																

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)

No

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

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)

**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	482.7	452.96	439.96	426.96

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

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

Yes

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

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

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

Negotiations Settled

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

Jun 09, 2022

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

If Yes, date of Superintendent and CBO certification:

May 24, 2022

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

If Yes, date of budget revision board adoption:

Jun 09, 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:

--

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

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


Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

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


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

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


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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	299.1	262.99	262.99	262.99

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

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

Yes

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

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

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

Negotiations Settled

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

Jan 12, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 19, 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:

Mar 09, 2023

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)

**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	41.5	42	42	42

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

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

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


Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential**

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

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

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential**

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

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

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

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

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

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

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

Yes

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

Jun 26, 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)	Yes
<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?	No
<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)

New Superintendent Dr. Antoine Hawkins July 1, 2022

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

District: Evergreen School District  
CDS #: 43694350000000

**Adopted Budget**  
**2022-23 Budget Attachment**  
**Balances in Excess of Minimum Reserve Requirements**

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2023-24 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$22,663,129.40	Form 01
Total Assigned and Unassigned Ending Fund Balances		\$22,663,129.40	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$4,130,236.01	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$18,532,893.39	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2023-24 Budget	Description of Need
01	General Fund/County School Service Fund	\$1,500,000.00	Instructional Materials - purchase of new textbooks
01	General Fund/County School Service Fund	\$2,000,000.00	Legal
01	General Fund/County School Service Fund	\$181,887.00	Reorganization (2023/24 through 2025/26)
01	General Fund/County School Service Fund	\$260,000.00	Audit Adjustment
01	General Fund/County School Service Fund	\$3,035,000.00	LCFF Supplemental Carryover
01	General Fund/County School Service Fund	\$11,556,006.39	To address deficit spending in out-years
01	General Fund/County School Service Fund		Fund balance less than 3% required to set-aside for minimum reserve indicated above.
Total of Substantiated Needs		\$18,532,893.39	

Remaining Unsubstantiated Balance                      \$0.00                      Balance should be Zero

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

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	106,638,643.00	-3.80%	102,588,827.60	-1.65%	100,895,214.59
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,869,628.74	-1.08%	1,849,380.89	-4.50%	1,766,112.73
4. Other Local Revenues	8600-8799	3,872,695.26	0.31%	3,884,871.54	0.27%	3,895,439.65
5. Other Financing Sources						
a. Transfers In	8900-8929	2,100.00	0.00%	2,100.00	0.00%	2,100.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(20,943,316.10)	-0.29%	(20,883,113.25)	1.36%	(21,167,919.88)
6. Total (Sum lines A1 thru A5c)		91,439,750.90	-4.37%	87,442,066.78	-2.35%	85,390,947.09
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				50,726,258.83		49,967,053.50
b. Step & Column Adjustment				865,794.67		880,946.07
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,625,000.00)		(1,625,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,726,258.83	-1.50%	49,967,053.50	-1.49%	49,222,999.57
2. Classified Salaries						
a. Base Salaries				11,108,230.90		11,296,704.90
b. Step & Column Adjustment				188,474.00		191,772.30
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,108,230.90	1.70%	11,296,704.90	1.70%	11,488,477.20
3. Employee Benefits	3000-3999	24,207,547.72	-2.24%	23,665,599.13	-1.18%	23,386,299.75
4. Books and Supplies	4000-4999	2,695,678.32	-20.69%	2,137,849.32	-14.41%	1,829,798.32
5. Services and Other Operating Expenditures	5000-5999	9,014,543.45	-11.81%	7,949,543.45	-10.82%	7,089,543.45
6. Capital Outlay	6000-6999	80,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,000.00	0.00%	10,000.00	0.00%	10,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(385,105.92)	0.00%	(385,105.92)	0.00%	(385,105.92)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		97,457,153.30	-2.89%	94,641,644.38	-2.11%	92,642,012.37

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)		(6,017,402.40)		(7,199,577.60)		(7,251,065.28)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		28,680,531.80		22,663,129.40		15,463,551.80
2. Ending Fund Balance (Sum lines C and D1)		22,663,129.40		15,463,551.80		8,212,486.52
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	15,497,893.39		11,385,532.71		4,149,660.80
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		4,078,019.09		4,062,825.72
2. Unassigned/Unappropriated	9790	7,165,236.01		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,663,129.40		15,463,551.80		8,212,486.52
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		4,078,019.09		4,062,825.72
c. Unassigned/Unappropriated	9790	7,165,236.01		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		7,165,236.01		4,078,019.09		4,062,825.72
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.						
Reduction in force projected due to declining enrollment						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	6,099,621.00	3.94%	6,339,950.00	3.29%	6,548,540.00
2. Federal Revenues	8100-8299	3,962,079.88	3.81%	4,113,203.08	3.27%	4,247,529.84
3. Other State Revenues	8300-8599	8,189,447.81	-0.56%	8,143,841.56	-0.01%	8,142,761.33
4. Other Local Revenues	8600-8799	1,743,918.00	3.93%	1,812,519.98	3.28%	1,872,059.98
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	20,943,316.10	-0.29%	20,883,113.25	1.36%	21,167,919.88
6. Total (Sum lines A1 thru A5c)		40,938,382.79	0.87%	41,292,627.87	1.66%	41,978,811.03
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				7,692,154.16		7,968,642.32
b. Step & Column Adjustment				141,851.93		144,334.34
c. Cost-of-Living Adjustment						
d. Other Adjustments				134,636.23		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,692,154.16	3.59%	7,968,642.32	1.81%	8,112,976.66
2. Classified Salaries						
a. Base Salaries				4,983,805.06		5,071,128.47
b. Step & Column Adjustment				87,323.41		88,851.57
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,983,805.06	1.75%	5,071,128.47	1.75%	5,159,980.04
3. Employee Benefits	3000-3999	11,676,782.77	1.74%	11,879,418.17	0.92%	11,988,911.40
4. Books and Supplies	4000-4999	1,281,049.58	-1.92%	1,256,457.58	-2.09%	1,230,137.58
5. Services and Other Operating Expenditures	5000-5999	6,499,938.80	8.23%	7,034,783.80	16.28%	8,179,760.80
6. Capital Outlay	6000-6999	708,030.00	0.00%	708,030.00	0.00%	708,030.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,119,310.00	0.00%	7,119,310.00	0.00%	7,119,310.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	256,310.02	-0.68%	254,555.02	12.51%	286,405.02
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		40,217,380.39	2.67%	41,292,325.36	3.62%	42,785,511.50
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		721,002.40		302.51		(806,700.47)



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)		85,718.01		806,720.41		807,022.92
2. Ending Fund Balance (Sum lines C and D1)		806,720.41		807,022.92		322.45
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,189,994.31		807,022.92		322.45
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	(383,273.90)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		806,720.41		807,022.92		322.45
<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.						
District re-organization						

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	112,738,264.00	-3.38%	108,928,777.60	-1.36%	107,443,754.59
2. Federal Revenues	8100-8299	3,962,079.88	3.81%	4,113,203.08	3.27%	4,247,529.84
3. Other State Revenues	8300-8599	10,059,076.55	-0.65%	9,993,222.45	-0.84%	9,908,874.06
4. Other Local Revenues	8600-8799	5,616,613.26	1.44%	5,697,391.52	1.23%	5,767,499.63
5. Other Financing Sources						
a. Transfers In	8900-8929	2,100.00	0.00%	2,100.00	0.00%	2,100.00
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)		132,378,133.69	-2.75%	128,734,694.65	-1.06%	127,369,758.12
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				58,418,412.99		57,935,695.82
b. Step & Column Adjustment				1,007,646.60		1,025,280.41
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,490,363.77)		(1,625,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	58,418,412.99	-0.83%	57,935,695.82	-1.04%	57,335,976.23
2. Classified Salaries						
a. Base Salaries				16,092,035.96		16,367,833.37
b. Step & Column Adjustment				275,797.41		280,623.87
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,092,035.96	1.71%	16,367,833.37	1.71%	16,648,457.24
3. Employee Benefits	3000-3999	35,884,330.49	-0.95%	35,545,017.30	-0.48%	35,375,211.15
4. Books and Supplies	4000-4999	3,976,727.90	-14.65%	3,394,306.90	-9.85%	3,059,935.90
5. Services and Other Operating Expenditures	5000-5999	15,514,482.25	-3.42%	14,984,327.25	1.90%	15,269,304.25
6. Capital Outlay	6000-6999	788,030.00	-10.15%	708,030.00	0.00%	708,030.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,129,310.00	0.00%	7,129,310.00	0.00%	7,129,310.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(128,795.90)	1.36%	(130,550.90)	-24.40%	(98,700.90)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		137,674,533.69	-1.26%	135,933,969.74	-0.37%	135,427,523.87
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(5,296,400.00)		(7,199,275.09)		(8,057,765.75)

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)		28,766,249.81		23,469,849.81		16,270,574.72
2. Ending Fund Balance (Sum lines C and D1)		23,469,849.81		16,270,574.72		8,212,808.97
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,189,994.31		807,022.92		322.45
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	15,497,893.39		11,385,532.71		4,149,660.80
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		4,078,019.09		4,062,825.72
2. Unassigned/Unappropriated	9790	6,781,962.11		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,469,849.81		16,270,574.72		8,212,808.97
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		4,078,019.09		4,062,825.72
c. Unassigned/Unappropriated	9790	7,165,236.01		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(383,273.90)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		6,781,962.11		4,078,019.09		4,062,825.72
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.93%		3.00%		3.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		8,008.09		7,860.65		7,322.20
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		137,674,533.69		135,933,969.74		135,427,523.87
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)						
		137,674,533.69		135,933,969.74		135,427,523.87
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		4,130,236.01		4,078,019.09		4,062,825.72
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		4,130,236.01		4,078,019.09		4,062,825.72
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			49,416,205.00	50,246,495.15	49,744,595.30	43,454,572.97	42,585,675.64	45,718,887.31	50,292,624.98	55,785,471.60
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,623,883.15	2,623,883.15	4,722,989.67	4,722,989.67	4,722,989.67	4,722,989.67	4,722,989.67	4,722,989.67
Property Taxes	8020-8079		486,245.00	462,565.00	321,056.00	2,456,879.00	11,156,985.00	11,178,564.00	9,789,526.00	495,876.00
Miscellaneous Funds	8080-8099		31,596.00	4,562.00	16,579.00	3,211,159.00	1,236.00	49,875.00	15,409.00	324,796.00
Federal Revenue	8100-8299		201,659.00	165,478.00	65,845.00	156,889.00	45,675.00	451,354.00	1,235,685.00	1,026,459.00
Other State Revenue	8300-8599		612,045.00	412,456.00	190,546.00	415,895.00	135,456.00	135,456.00	3,694,585.00	3,072,456.00
Other Local Revenue	8600-8799		306,458.00	206,456.00	95,456.00	208,489.00	74,563.00	59,458.00	1,845,605.00	1,579,652.00
Interfund Transfers In	8910-8929								2,100.00	
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			4,261,886.15	3,875,400.15	5,412,471.67	11,172,300.67	16,136,904.67	16,597,696.67	21,305,899.67	11,222,228.67
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		549,196.00	825,460.00	5,608,789.00	5,648,045.00	5,789,045.00	5,712,650.00	5,726,045.00	5,684,860.00
Classified Salaries	2000-2999		612,054.00	984,764.00	1,349,046.00	1,465,805.00	1,479,656.00	1,460,456.00	1,465,456.00	1,444,505.00
Employee Benefits	3000-3999		649,456.00	1,546,071.00	3,345,604.00	3,354,560.00	3,353,477.00	3,365,405.00	3,364,456.00	3,360,045.00
Books and Supplies	4000-4999		45,000.00	100,000.00	275,000.00	525,000.00	550,000.00	450,000.00	300,000.00	300,000.00
Services	5000-5999		1,575,890.00	921,005.00	1,124,055.00	1,047,788.00	1,043,485.00	1,035,448.00	1,456,889.00	1,487,056.00
Capital Outlay	6000-6599						788,030.00			
Other Outgo	7000-7499								3,500,207.05	
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			3,431,596.00	4,377,300.00	11,702,494.00	12,041,198.00	13,003,693.00	12,023,959.00	15,813,053.05	12,276,466.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			830,290.15	(501,899.85)	(6,290,022.33)	(868,897.33)	3,133,211.67	4,573,737.67	5,492,846.62	(1,054,237.33)
F. ENDING CASH (A + E)			50,246,495.15	49,744,595.30	43,454,572.97	42,585,675.64	45,718,887.31	50,292,624.98	55,785,471.60	54,731,234.27
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		54,731,234.27	48,810,257.94	57,715,563.61	53,566,115.03				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,722,989.67	4,722,989.67	4,722,989.67	4,722,989.67	0.00		52,477,663.00	52,477,663.00
Property Taxes	8020-8079	932,554.00	15,426,978.00	504,567.00	949,185.00			54,160,980.00	54,160,980.00
Miscellaneous Funds	8080-8099	2,296.00	116,527.00	2,156,000.00	169,586.00			6,099,621.00	6,099,621.00
Federal Revenue	8100-8299	15,478.00	13,458.00	5,987.00	578,112.88			3,962,079.88	3,962,079.88
Other State Revenue	8300-8599	46,786.00	39,452.00	18,659.00	1,285,284.55			10,059,076.55	10,059,076.55
Other Local Revenue	8600-8799	20,489.00	16,542.00	60,546.00	1,142,899.26			5,616,613.26	5,616,613.26
Interfund Transfers In	8910-8929							2,100.00	2,100.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		5,740,592.67	20,335,946.67	7,468,748.67	8,848,057.36	0.00	0.00	132,378,133.69	132,378,133.69
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,640,874.00	5,624,505.00	5,640,580.00	5,968,363.99	0.00		58,418,412.99	58,418,412.99
Classified Salaries	2000-2999	1,445,456.00	1,447,545.00	1,455,487.00	1,481,805.96			16,092,035.96	16,092,035.96
Employee Benefits	3000-3999	3,365,450.00	3,354,587.00	3,361,540.00	3,463,679.49			35,884,330.49	35,884,330.49
Books and Supplies	4000-4999	400,000.00	250,000.00	500,000.00	281,727.90			3,976,727.90	3,976,727.90
Services	5000-5999	809,789.00	754,004.00	660,590.25	3,598,483.00			15,514,482.25	15,514,482.25
Capital Outlay	6000-6599							788,030.00	788,030.00
Other Outgo	7000-7499				3,500,307.05			7,000,514.10	7,000,514.10
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		11,661,569.00	11,430,641.00	11,618,197.25	18,294,367.39	0.00	0.00	137,674,533.69	137,674,533.69
D. BALANCE SHEET ITEMS									0.00
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(5,920,976.33)	8,905,305.67	(4,149,448.58)	(9,446,310.03)	0.00	0.00	(5,296,400.00)	(5,296,400.00)
F. ENDING CASH (A + E)		48,810,257.94	57,715,563.61	53,566,115.03	44,119,805.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								44,119,805.00	



Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			44,119,805.00	44,119,805.00	44,119,805.00	44,119,805.00	44,119,805.00	44,119,805.00	44,119,805.00	44,119,805.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			44,119,805.00	44,119,805.00	44,119,805.00	44,119,805.00	44,119,805.00	44,119,805.00	44,119,805.00	44,119,805.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		44,119,805.00	44,119,805.00	44,119,805.00	44,119,805.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		44,119,805.00	44,119,805.00	44,119,805.00	44,119,805.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								44,119,805.00	

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	8,402.77	8,391.62	8,727.83	8,008.09	7,991.68	9,163.01
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	8,402.77	8,391.62	8,727.83	8,008.09	7,991.68	9,163.01
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	48.68	48.68	48.68	48.68	48.68	48.68
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 A5a through A5f)</b>	48.68	48.68	48.68	48.68	48.68	48.68
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	8,451.45	8,440.30	8,776.51	8,056.77	8,040.36	9,211.69
<b>7. Adults in Correctional Facilities</b>						
<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>						
<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>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

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	58,418,412.99	301	0.00	303	58,418,412.99	305	0.00		307	58,418,412.99	309
2000 - Classified Salaries	16,092,035.96	311	0.00	313	16,092,035.96	315	690,608.90		317	15,401,427.06	319
3000 - Employee Benefits	35,884,330.49	321	803,000.00	323	35,081,330.49	325	545,353.36		327	34,535,977.13	329
4000 - Books, Supplies Equip Replace. (6500)	4,051,727.90	331	0.00	333	4,051,727.90	335	2,030,312.00		337	2,021,415.90	339
5000 - Services. . . & 7300 - Indirect Costs	15,385,686.35	341	0.00	343	15,385,686.35	345	1,899,605.68		347	13,486,080.67	349
TOTAL					129,029,193.69	365	TOTAL			123,863,313.75	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	0.00



11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	77,094,843.90	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	77,094,843.90	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	62.24%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	62.24%	
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). . . . .	123,863,313.75	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:

\$ \_\_\_\_\_

Less: Amount of total liabilities reserved in budget:

\$ \_\_\_\_\_

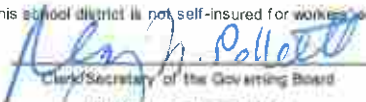
Estimated accrued but unfunded liabilities:

\$ \_\_\_\_\_ 0.00

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

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

Signed

  
\_\_\_\_\_  
Clark/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: 6/22/2023

For additional information on this certification, please contact:

Name: Victoria Knutson

Title: Chief Business Officer

Telephone: 408-270-6800

E-mail: vknutson@eesd.org

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,285,593.80	2,595,551.76	-21.0%
3) Other State Revenue		8300-8599	2,211,773.49	4,073,767.50	84.2%
4) Other Local Revenue		8600-8799	127,217.00	129,300.00	1.6%
5) TOTAL, REVENUES			5,624,584.29	6,798,619.26	20.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,437,271.68	1,540,514.93	7.2%
3) Employee Benefits		3000-3999	766,013.06	1,266,620.14	65.4%
4) Books and Supplies		4000-4999	1,959,487.28	2,255,700.00	15.1%
5) Services and Other Operating Expenditures		5000-5999	304,382.00	504,700.00	65.8%
6) Capital Outlay		6000-6999	298,440.00	165,999.38	-44.4%
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	128,795.90	128,795.90	0.0%
9) TOTAL, EXPENDITURES			4,894,389.92	5,862,330.35	19.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			730,194.37	936,288.91	28.2%
<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	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>			730,194.37	936,288.91	28.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	207,117.16	937,311.53	352.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,117.16	937,311.53	352.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,117.16	937,311.53	352.6%
2) Ending Balance, June 30 (E + F1e)			937,311.53	1,873,600.44	99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	300.00	0.00	-100.0%
Stores		9712	21,105.71	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	915,905.82	1,873,600.44	104.6%
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	1,748,234.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	21,125.37		
c) in Revolving Cash Account		9130	300.00		
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	5,183.21		
6) Stores		9320	21,105.71		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,795,948.62		
<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	107,156.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	(62,109.02)		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			45,047.68		
<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)			1,750,900.94		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	3,285,593.80	2,595,551.76	-21.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,285,593.80	2,595,551.76	-21.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,211,773.49	4,073,767.50	84.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,211,773.49	4,073,767.50	84.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	30,000.00	30,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,000.00	14,000.00	16.7%
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	85,217.00	85,300.00	0.1%
TOTAL, OTHER LOCAL REVENUE			127,217.00	129,300.00	1.6%
TOTAL, REVENUES			5,624,584.29	6,798,619.26	20.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,109,206.73	1,246,775.33	12.4%
Classified Supervisors' and Administrators' Salaries		2300	249,462.00	205,206.00	-17.7%
Clerical, Technical and Office Salaries		2400	78,602.95	88,533.60	12.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,437,271.68	1,540,514.93	7.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	306,868.13	455,022.18	48.3%
OASDI/Medicare/Alternative		3301-3302	70,483.93	117,849.49	67.2%
Health and Welfare Benefits		3401-3402	366,639.64	667,382.66	82.0%
Unemployment Insurance		3501-3502	11,428.47	7,684.60	-32.8%
Workers' Compensation		3601-3602	10,592.89	18,681.21	76.4%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			766,013.06	1,266,620.14	65.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	281,200.00	274,700.00	-2.3%
Noncapitalized Equipment		4400	42,283.00	70,000.00	65.6%
Food		4700	1,636,004.28	1,911,000.00	16.8%
TOTAL, BOOKS AND SUPPLIES			1,959,487.28	2,255,700.00	15.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	22,116.00	4,500.00	-79.7%
Dues and Memberships		5300	1,500.00	600.00	-60.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	50,000.00	300,000.00	500.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	194,500.00	168,500.00	-13.4%
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	33,766.00	28,600.00	-15.3%
Communications		5900	2,500.00	2,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			304,382.00	504,700.00	65.8%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	298,440.00	165,999.38	-44.4%
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			298,440.00	165,999.38	-44.4%
<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	128,795.90	128,795.90	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			128,795.90	128,795.90	0.0%
TOTAL, EXPENDITURES			4,894,389.92	5,862,330.35	19.8%
<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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,285,593.80	2,595,551.76	-21.0%
3) Other State Revenue		8300-8599	2,211,773.49	4,073,767.50	84.2%
4) Other Local Revenue		8600-8799	127,217.00	129,300.00	1.6%
5) TOTAL, REVENUES			5,624,584.29	6,798,619.26	20.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,715,594.02	5,433,534.45	15.2%
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		128,795.90	128,795.90	0.0%
8) Plant Services	8000-8999		50,000.00	300,000.00	500.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,894,389.92	5,862,330.35	19.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			730,194.37	936,288.91	28.2%
<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	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>			730,194.37	936,288.91	28.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	207,117.16	937,311.53	352.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,117.16	937,311.53	352.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,117.16	937,311.53	352.6%
2) Ending Balance, June 30 (E + F1e)			937,311.53	1,873,600.44	99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	300.00	0.00	-100.0%
Stores		9712	21,105.71	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	915,905.82	1,873,600.44	104.6%
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	2023-24
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	915,905.82	1,873,600.44
Total, Restricted Balance		915,905.82	1,873,600.44



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	393,400.00	558,000.00	41.8%
5) TOTAL, REVENUES			393,400.00	558,000.00	41.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	134,982.38	240,365.50	78.1%
3) Employee Benefits		3000-3999	48,016.31	143,880.58	199.6%
4) Books and Supplies		4000-4999	117,000.00	12,000.00	-89.7%
5) Services and Other Operating Expenditures		5000-5999	293,242.34	386,230.98	31.7%
6) Capital Outlay		6000-6999	5,883,750.29	12,163,246.30	106.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,476,991.32	12,945,723.36	99.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,083,591.32)	(12,387,723.36)	103.6%
<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>			(6,083,591.32)	(12,387,723.36)	103.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,821,530.15	40,737,938.83	-13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,821,530.15	40,737,938.83	-13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,821,530.15	40,737,938.83	-13.0%
2) Ending Balance, June 30 (E + F1e)			40,737,938.83	28,350,215.47	-30.4%
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	40,737,938.83	28,350,215.47	-30.4%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	42,672,665.76		
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			42,672,665.76		
<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	3,032.40		
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			3,032.40		
<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)			42,669,633.36		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	393,400.00	558,000.00	41.8%
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			393,400.00	558,000.00	41.8%
TOTAL, REVENUES			393,400.00	558,000.00	41.8%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	87,511.50	91,287.50	4.3%
Clerical, Technical and Office Salaries		2400	47,470.88	149,078.00	214.0%
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			134,982.38	240,365.50	78.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	28,237.69	66,129.52	134.2%
OASDI/Medicare/Alternative		3301-3302	7,452.12	17,694.33	137.4%
Health and Welfare Benefits		3401-3402	9,902.65	55,939.50	464.9%
Unemployment Insurance		3501-3502	1,272.06	1,201.83	-5.5%
Workers' Compensation		3601-3602	1,151.79	2,915.40	153.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			48,016.31	143,880.58	199.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,000.00	2,000.00	0.0%
Noncapitalized Equipment		4400	115,000.00	10,000.00	-91.3%
TOTAL, BOOKS AND SUPPLIES			117,000.00	12,000.00	-89.7%
<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	293,242.34	386,230.98	31.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			293,242.34	386,230.98	31.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	2,517.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,694,883.00	8,996,588.76	91.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,186,350.29	3,166,657.54	166.9%
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			5,883,750.29	12,163,246.30	106.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,476,991.32	12,945,723.36	99.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	393,400.00	558,000.00	41.8%
5) TOTAL, REVENUES			393,400.00	558,000.00	41.8%
<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		6,476,991.32	12,945,723.36	99.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,476,991.32	12,945,723.36	99.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(6,083,591.32)	(12,387,723.36)	103.6%
<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>			(6,083,591.32)	(12,387,723.36)	103.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,821,530.15	40,737,938.83	-13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,821,530.15	40,737,938.83	-13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,821,530.15	40,737,938.83	-13.0%
2) Ending Balance, June 30 (E + F1e)			40,737,938.83	28,350,215.47	-30.4%
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	40,737,938.83	28,350,215.47	-30.4%

Resource	Description	2022-23	2023-24
		Estimated Actuals	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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	320,000.00	115,000.00	-64.1%
5) TOTAL, REVENUES			320,000.00	115,000.00	-64.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,500.00	.01	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,500.00	.01	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			313,500.00	114,999.99	-63.3%
<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	9,600.00	2,100.00	-78.1%
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			(9,600.00)	(2,100.00)	-78.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			303,900.00	112,899.99	-62.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,288,289.90	3,592,189.90	9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,288,289.90	3,592,189.90	9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,288,289.90	3,592,189.90	9.2%
2) Ending Balance, June 30 (E + F1e)			3,592,189.90	3,705,089.89	3.1%
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	1,791,480.86	1,859,380.85	3.8%
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	1,800,709.04	1,845,709.04	2.5%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,386,279.78		
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			3,386,279.78		
<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)			3,386,279.78		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,000.00	45,000.00	125.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	300,000.00	70,000.00	-76.7%
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			320,000.00	115,000.00	-64.1%
TOTAL, REVENUES			320,000.00	115,000.00	-64.1%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,500.00	.01	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,500.00	.01	-100.0%
<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					
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			6,500.00	.01	-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: 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	9,600.00	2,100.00	-78.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,600.00	2,100.00	-78.1%
<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)			(9,600.00)	(2,100.00)	-78.1%

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	320,000.00	115,000.00	-64.1%
5) TOTAL, REVENUES			320,000.00	115,000.00	-64.1%
<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		6,500.00	.01	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,500.00	.01	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			313,500.00	114,999.99	-63.3%
<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	9,600.00	2,100.00	-78.1%
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			(9,600.00)	(2,100.00)	-78.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			303,900.00	112,899.99	-62.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,288,289.90	3,592,189.90	9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,288,289.90	3,592,189.90	9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,288,289.90	3,592,189.90	9.2%
2) Ending Balance, June 30 (E + F1e)			3,592,189.90	3,705,089.89	3.1%
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	1,791,480.86	1,859,380.85	3.8%
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	1,800,709.04	1,845,709.04	2.5%

				2022-23 Estimated Actuals	2023-24 Budget
Resource		Description			
7710		State School Facilities Projects		551,640.36	551,640.36
9010		Other Restricted Local		1,239,840.50	1,307,740.49
Total, Restricted Balance				1,791,480.86	1,859,380.85

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	90,109.00	90,109.00	0.0%
4) Other Local Revenue		8600-8799	17,059,676.00	17,059,676.00	0.0%
5) TOTAL, REVENUES			17,149,785.00	17,149,785.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	16,417,797.00	16,417,797.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,417,797.00	16,417,797.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			731,988.00	731,988.00	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>			731,988.00	731,988.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,923,049.85	21,655,037.85	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,923,049.85	21,655,037.85	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,923,049.85	21,655,037.85	3.5%
2) Ending Balance, June 30 (E + F1e)			21,655,037.85	22,387,025.85	3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,631,508.30	22,363,496.30	3.4%
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	23,529.55	23,529.55	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	11,996,989.03		
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			11,996,989.03		
<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)			11,996,989.03		
<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	90,109.00	90,109.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			90,109.00	90,109.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	16,609,602.00	16,609,602.00	0.0%
Unsecured Roll		8612	113,285.00	113,285.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	278,442.00	278,442.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	58,347.00	58,347.00	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			17,059,676.00	17,059,676.00	0.0%
TOTAL, REVENUES			17,149,785.00	17,149,785.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	9,529,100.00	9,529,100.00	0.0%
Bond Interest and Other Service Charges		7434	6,888,697.00	6,888,697.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,417,797.00	16,417,797.00	0.0%
TOTAL, EXPENDITURES			16,417,797.00	16,417,797.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	90,109.00	90,109.00	0.0%
4) Other Local Revenue		8600-8799	17,059,676.00	17,059,676.00	0.0%
5) TOTAL, REVENUES			17,149,785.00	17,149,785.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	16,417,797.00	16,417,797.00	0.0%
10) TOTAL, EXPENDITURES			16,417,797.00	16,417,797.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			731,988.00	731,988.00	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>			731,988.00	731,988.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,923,049.85	21,655,037.85	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,923,049.85	21,655,037.85	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,923,049.85	21,655,037.85	3.5%
2) Ending Balance, June 30 (E + F1e)			21,655,037.85	22,387,025.85	3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,631,508.30	22,363,496.30	3.4%
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	23,529.55	23,529.55	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%



		2022-23 Estimated Actuals		2023-24 Budget
Resource	Description			
9010	Other Restricted Local	21,631,508.30		22,363,496.30
Total, Restricted Balance		21,631,508.30		22,363,496.30

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	5,800.00	0.00	-100.0%
5) TOTAL, REVENUES			5,800.00	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>			5,800.00	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>			5,800.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	791,411.05	797,211.05	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			791,411.05	797,211.05	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			791,411.05	797,211.05	0.7%
2) Ending Balance, June 30 (E + F1e)			797,211.05	797,211.05	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	797,211.05	797,211.05	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	801,775.20		
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	(.40)		
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			801,774.80		
<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)			801,774.80		
<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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	5,800.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,800.00	0.00	-100.0%
TOTAL, REVENUES			5,800.00	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	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	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%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,800.00	0.00	-100.0%
5) TOTAL, REVENUES			5,800.00	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>			5,800.00	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>			5,800.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	791,411.05	797,211.05	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			791,411.05	797,211.05	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			791,411.05	797,211.05	0.7%
2) Ending Balance, June 30 (E + F1e)			797,211.05	797,211.05	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	797,211.05	797,211.05	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	2023-24
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(128,795.90)				
Other Sources/Uses Detail					2,100.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	128,795.90	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,100.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	128,795.90	(128,795.90)	2,100.00	2,100.00		



Budget, July 1  
Budget 2023-24  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

Evergreen Elementary

Santa Clara County

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

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

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

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

**IMPORT CHECKS**

**CHECKRESOURCE - (Warning)** - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-5640-0-0000-0000-9740	5640	\$463,278.89
Explanation: Restating balance from Prior year to align with CDE guidance to replace resource code 5640 with 9010		
01-5640-0-0000-0000-9791	5640	\$463,278.89
Explanation: Restating balance from Prior year to align with CDE guidance to replace resource code 5640 with 9010		
01-5640-0-0000-0000-979Z	5640	\$463,278.89
Explanation: Restating balance from Prior year to align with CDE guidance to replace resource code 5640 with 9010		

**CHK-FUNDxRESOURCE - (Warning)** - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-5640-0-0000-0000-9740	01	5640	\$463,278.89
Explanation: Restating balance from Prior year to align with CDE guidance to replace resource code 5640 with 9010			
01-5640-0-0000-0000-9791	01	5640	\$463,278.89
Explanation: Restating balance from Prior year to align with CDE guidance to replace resource code 5640 with 9010			
01-5640-0-0000-0000-979Z	01	5640	\$463,278.89
Explanation: Restating balance from Prior year to align with CDE guidance to replace resource code 5640 with 9010			

**CHK-RESOURCExOBJECTA - (Warning)** - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-5640-0-0000-0000-9740	5640	9740	\$463,278.89
Explanation: Restating balance from Prior year to align with CDE guidance to replace resource code 5640 with 9010			

## **GENERAL LEDGER CHECKS**

**EFB-POSITIVE - (Warning)** - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards.

**Exception**

<b>FUND</b>	<b>RESOURCE</b>	<b>NEG. EFB</b>
01	9010	(\$383,273.90)
Explanation: Restating balance from Prior year to align with CDE guidance to replace resource code 5640 with 9010		
Total of negative resource balances for Fund 01		(\$383,273.90)

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

**Exception**

<b>FUND</b>	<b>RESOURCE</b>	<b>OBJECT</b>	<b>VALUE</b>
01	9010	9790	(\$383,273.90)
Explanation: Restating balance from Prior year to align with CDE guidance to replace resource code 5640 with 9010			

Budget, July 1  
Budget 2023-24  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

Evergreen Elementary

Santa Clara County

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

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

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

**IMPORT CHECKS**

**CHECKRESOURCE - (Warning)** - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-5640-0-0000-0000-9740	5640	\$463,278.89
Explanation: Restating balance from Prior year to align with CDE guidance to replace resource code 5640 with 9010		
01-5640-0-0000-0000-9791	5640	\$463,278.89
Explanation: Restating balance from Prior year to align with CDE guidance to replace resource code 5640 with 9010		
01-5640-0-0000-0000-979Z	5640	\$463,278.89
Explanation: Restating balance from Prior year to align with CDE guidance to replace resource code 5640 with 9010		

**CHK-FUNDxRESOURCE - (Warning)** - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-5640-0-0000-0000-9740	01	5640	\$463,278.89
Explanation: Restating balance from Prior year to align with CDE guidance to replace resource code 5640 with 9010			
01-5640-0-0000-0000-9791	01	5640	\$463,278.89
Explanation: Restating balance from Prior year to align with CDE guidance to replace resource code 5640 with 9010			
01-5640-0-0000-0000-979Z	01	5640	\$463,278.89
Explanation: Restating balance from Prior year to align with CDE guidance to replace resource code 5640 with 9010			

**CHK-RESOURCExOBJECTA - (Warning)** - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-5640-0-0000-0000-9740	5640	9740	\$463,278.89
Explanation: Restating balance from Prior year to align with CDE guidance to replace resource code 5640 with 9010			

## **GENERAL LEDGER CHECKS**

**EFB-POSITIVE - (Warning)** - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards.

**Exception**

<b>FUND</b>	<b>RESOURCE</b>	<b>NEG. EFB</b>
01	9010	(\$383,273.90)
Explanation: Restating balance from Prior year to align with CDE guidance to replace resource code 5640 with 9010		
Total of negative resource balances for Fund 01		(\$383,273.90)

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

**Exception**

<b>FUND</b>	<b>RESOURCE</b>	<b>OBJECT</b>	<b>VALUE</b>
01	9010	9790	(\$383,273.90)
Explanation: Restating balance from Prior year to align with CDE guidance to replace resource code 5640 with 9010			

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**just checking in**

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**Susan Ady** <SAdy@sccoe.org>

Fri, Jun 23, 2023 at 1:13 PM

To: Jenina Moreno &lt;jeninamoreno@eesd.org&gt;, Jemil Dimaya &lt;jdimaya@sccoe.org&gt;

Hi Jenina,

I can't think of a way to get around at TRC, as this resource is no longer valid. Your TRC now is just a warning which you can explain.

You explanation could be something along the lines of, "restating balance from Prior year to align with CDE guidance to replace resource code 5640 with 9010."

I had to look back a couple of year to refresh my memory

This is from the October 2020 SACS Forum Meeting notes <https://www.cde.ca.gov/fg/ac/ac/sacsminutes101920.asp#bMedi-Cal>

### Administrative Activities (MAA) and Medi-Cal Billing Option Discussion

The California Department of Health Care Services (DHCS) issued a letter, [PPL No. 17-002](#) (PDF), regarding subrecipient monitoring of certain DHCS administered programs, including the School-Based Medi-Cal Administrative Activities (SMAA) and the LEA Medi-Cal Billing Option Programs (LEA BOP).

DHCS determined that LEAs are considered contractors, not sub-recipients, and that as contractors are not required to report the funding on the Schedule of Expenditures of Federal Awards.

Currently, LEAs account for these programs as federal revenue – the SMAA program using Resource 0000, Unrestricted, with Object 8290, All Other Federal Revenue, and the LEA BOP using Resource 5640, Medi-Cal Billing Option, with Object 8290.

To align with the DHCS determination, CDE is proposing that these programs be reported as local revenue, with the following accounting changes: