### Budget, July 1 FINANCIAL REPORTS 2023-24 Budget School District Certification

31 66951 0000000 Form CB E8BX6HHS2X(2023-24)

Printed: 6/14/2023 1:49 PM

ANN	IUAL BUDGET REPOF	RT:		
July	1, 2023 Budget Adopt	ion		
×	(LCAP) or annual upon the school district put	eloped using the state-adopted Criteria and Standards. It includes the expenditures necessary to impler late to the LCAP that will be effective for the budget year. The budget was filed and adopted subseque resuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.  s a combined assigned and unassigned ending fund balance above the minimum recommended reserve istrict complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a)	int to a public he	aring by the governing board of
	Budget available for		Public Hearing:	
	Place:	600 6th Street	Place:	Glen Edwards Middle School
	Date:	June 16, 2023	Date:	June 20, 2023
	•		Time:	6:30 pm
	Adoption Date:	June 20, 2023	•	
	Signed:		•	
		Clerk/Secretary of the Governing Board		
		(Original signature required)		
	,	additional information on the budget reports:  Carrie Carlson	Telephone:	(916) 645-6350
	Title:	Director of Business Services	E-mail:	ccarlson@wpusd.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.

RITERIA	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	
RITERIA	A 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.	nua ar çe kisik kinin a sinin a sinin kinin nga nga nga nga nga nga nga nga nga ng	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.	<b>X</b>	
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.	granger personal density density der perderse	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.	annaharani birlan birlir da bayayaya	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	TO A STATE OF THE PARTY OF THE
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	www.husukian.htcov///www.numahmir
UPPLEN	MENTAL 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?	<b>X</b>	
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	
\$4	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	AND THE PROPERTY OF THE PARTY O
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

LIDDI EM	ENTAL INFORMATION (continued)	The state of the s	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiy ear) commitments or debt agreements?		х
00	2019 (0111 001111111111111111111111111111	If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	DOD NOT NOT THE REAL PROPERTY OF THE REAL PROPERTY	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		If yes, are they lifetime benefits?	Х	
		If yes, do benefits continue beyond age 65?	χ	
		If yes, are benefits funded by pay-as-you-go?	a constraint of the state of th	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	(Metro) (World Edge-de Antoniques a servica spopula e e-
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)		X
		Classified? (Section S8B, Line 1)	way kamananda (Sarah Caramananda and Andreas) Andreas	X
		Management/supervisor/confidential? (Section S8C, Line 1)	······································	X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	uman kinja drago go governo na zirijeki na vijeki godina kinikolikolikolikolikolikolikolikolikolikol	x
		Adoption date of the LCAP or an update to the LCAP:	06/20	/2023
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
DDITION	NAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?		
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	<b>X</b>	
<b>A</b> 5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIO	NAL FISCAL INDICATORS (continued)		No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	x	, commenter of the comm

G = General Ledger Data; S = Supplemental Data

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

*******************************	AND		E8BX6HHS2X(2023-2
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Caf eteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass- Through Fund		
95	Student Body Fund		
A	Av erage Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
СВ	Budget Certification		S
СС	Workers' Compensation Certification		
CEA	Current Expense Formula/Minimum Classroom Comp Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp Budget		<b>G</b> .
	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
	Indirect Cost Rate Worksheet	G	
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MYP	Multiy ear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

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

			707	ZUZZ-Z3 EStimated Actuals	S		2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C.&.F
A. REVENUES								1.1	5
1) LCFF Sources		8010-8099	78,486,861.00	1,526,749.00	80,013,610.00	86,039,256.00	1.622.371.00	87 661 627 00	0 6%
2) Federal Revenue		8100-8299	00.00	5,274,224.00	5,274,224.00	0.00	3,033,162.00	3 033 162 00	42 5%
3) Other State Revenue		8300-8599	1,923,793.00	20,254,239.00	22,178,032.00	2,353,076.00	7.973.941.00	10 327 017 00	53.40
4) Other Local Revenue		8600-8799	2,043,659.00	6,214,217.00	8,257,876.00	1,622,362.00	4 777 195 00	6 300 557 00	769 66
5) TOTAL, REVENUES			82,454,313.00	33,269,429.00	115,723,742.00	90,014,694.00	17.406.669.00	107 421 363 00	7 26.7
B. EXPENDITURES								00.000, 35, 75,	0.7.1-
1) Certificated Salaries		1000-1999	36,235,231.00	6,917,215.00	43,152,446.00	37,184,758.00	7,524,704.00	44.709.462.00	%9.6
2) Classified Salaries		2000-2999	9,252,016.00	5,192,845.00	14,444,861.00	9,662,333.00	5,821,412.00	15,483,745,00	7.2%
3) Employ ee Benefits		3000-3999	17,652,838.00	8,718,208.00	26,371,046.00	18,348,174.00	9,560,730.00	27 908 904 00	2 80%
4) Books and Supplies		4000-4999	4,683,407.00	9,822,731.00	14,506,138.00	5,499,416.00	3.858.653.00	9 358 069 00	7000
5) Services and Other Operating Expenditures		5000-5999	7,789,950.00	7,208,669.00	14,998,619.00	7,423,331.00	3.968.563.00	11 391 894 00	24.0%
6) Capital Outlay		6669-0009	134,690.00	709,755.00	844,445.00	0°00	120 000 00	120 000 00	0,0.12
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	25,000.00	2,000,000.00	2,025,000.00	00'0	2.673.545.00	2 673 545 DO	90.00
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,380,309.00)	2,235,806.00	(144,503.00)	(1,527,645.00)	1,395,410.00	(132.235.00)	-8 5%
9) TOTAL, EXPENDITURES			73,392,823.00	42.805.229.00	116 198 052 00	78 590 367 00	34 000 047 00		2
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	8		9 061 490 00	(00 535 800 00)	(00 040 ATA)		00.150	00,485,515,11	4.0%
D. OTHER FINANCING SOURCESUISES				(paragraph)	(00:016,414)	13,424,327.00	(17,516,348.00)	(4,092,021.00)	762.7%
1) Interfund Transfers			one en e						
a) Transfers In		8900-8929	15,601.00	24,104.00	39,705.00	00:00	25,000.00	25.000.00	-37 0%
b) Transfers Out		7600-7629	525,360.00	0.00	525,360.00	525,360.00	00.0	525,360.00	0.0%
A) Other Sources/Uses     a) Sources		8930-8979	0.00	000	90.0	VVV V			A CONTRACTOR OF THE STATE OF TH
b) Uses		7630-7699	0.00	00.0	0000	00.0	0.00	0.00	0.0%
3) Contributions		6668-0868	(13,684,210,00)	13.684.210.00	900	(16 621 172 00)	0.00	00'0	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES				13,708,314.00	(485.655.00)	(17 046 533 00)	16,521,173,00	0.00	%0.0
E. NET INCREASE (DECREASE) IN FUND						(2000)	00:01:01:01:01:01:01:01:01:01:01:01:01:0	(200,360,00)	3.0%
BALANCE (C + D4)			(5,132,479.00)	4,172,514.00	(959,965.00)	(3,622,206.00)	(970,175.00)	(4,592,381.00)	378.4%
r. FUND BALANCE, RESERVES  1) Beginning Fund Balance			ett til til til til til til til til til t						
a) As of July 1 - Unaudited		9791	15,709,782.00	6,128,605.00	21,838,387.00	10,577,303.00	10,301,119.00	20.878.422.00	4 4%
b) Audit Adjustments		9793	00.00	00.00	00.00	0.00	0.00	0.00	%00
				AND THE THE THE PROPERTY OF TH	Werestandischauschauschauschausche Gestander der servorgebander werestander der der der der der der der der der			The second secon	A1 A C A

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

Western Placer Unified Placer County

			202	2022-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			15,709,782.00	6,128,605.00	21,838,387.00	10,577,303.00	10,301,119.00	20,878,422.00	-4.4%
d) Other Restatements		9795	0.00	00.00	00.00	00.0	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		***************************************	15,709,782.00	6,128,605.00	21,838,387.00	10,577,303.00	10,301,119.00	20,878,422.00	-4.4%
2) Ending Balance, June 30 (E + F1e)		<del></del>	10,577,303.00	10,301,119.00	20,878,422.00	6,955,097.00	9,330,944.00	16,286,041.00	-22.0%
Components of Ending Fund Balance a) Nonspendable				J					
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	8 6	5,000.00	0.0%
Stores		9712	0.00	00.00	00.00	00.0	0.00	0.00	0.0%
Prepaid Items		9713	77,469.74	0.00	77,469.74	00.0	00.0	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	00.0	00'0	0.00	0.0%
b) Restricted		9740	0,00	10,301,119.00	10,301,119.00	00.0	9,330,944.00	9,330,944.00	-9.4%
c) Committed								OFFI CONTROL OF THE C	
Stabilization Arrangements		9750	0.00	00.00	00.00	0.00	00:0	0.00	%0.0
Other Commitments		9760	2,709,836.00	0.00	2,709,836.00	206,996.00	0.0	206,996.00	-92.4%
d) Assigned Other Assignments		9780	0.00	000	0.00	8	<u> </u>	000	7000
e) Unassigned/Unappropriated		<del></del>					) 	O productivita a a sa	
Reserve for Economic Uncertainties		9789	3,501,702.00	00.00	3,501,702.00	3,361,162.00	800	3,361,162.00	4.0%
Unassigned/Unappropriated Amount		9266	4,283,295.26	00.00	4,283,295.26	3,381,939.00	00.0	3,381,939.00	-21.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	25,716,676,34	5,099,706.27	30,816,382.61				
1) Fair Value Adjustment to Cash in County Treasury		9111	00.0	0.00	0.00				
b) in Banks		9120	00.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	00:00	5,000.00				
d) with Fiscal Agent/Trustee		9135	00.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	2,241.37	00.0	2,241.37				
2) Investments		9150	00.00	00.00	0.00				
3) Accounts Receivable		9200	00.00	544,392.59	544,392.59				
4) Due from Grantor Government		9290	00.00	00.0	0.00				
5) Due from Other Funds		9310	00.00	00.00	0.00				
6) Stores		9320	00:00	0.00	0.00				
7) Prepaid Expenditures		9330	77,469.74	00.0	77,469.74				
8) Other Current Assets		9340	0.00	00.00	00'0				

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

Western Placer Unified Placer County

									(+3-0304)
			20	2022-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E	% Diff Column
9) Lease Receivable		9380	0.00	0.00	0.00				5
10) TOTAL, ASSETS		•	25,801,387.45	5,644,098.86	31,445,486.31				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	00.00				
2) TOTAL, DEFERRED OUTFLOWS		-	0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9200	378,432.96	42,205.05	420,638.01				
2) Due to Grantor Governments		9290	0.00	0.00	00'00				
3) Due to Other Funds		9610	0.00	00.00	0.00				
4) Current Loans		9640	00.00	00.00	0.00				
5) Unearned Revenue		9650	00.0	1,110,000.00	1,110,000.00				
6) TOTAL, LIABILITIES		1	378,432.96	1,152,205.05	1,530,638.01				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		0696	00:00	0.00	000				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	00:0				
K. FUND EQUITY									
Ending Fund Balance, June 30				One of present masses					
(G10 + H2) - (I6 + J2)			25,422,954.49	4,491,893.81	29,914,848,30				
LCFF SOURCES									
Principal Apportionment				Brighten com date					
State Aid - Current Year		8011	28,844,348.00	0.00	28.844.348.00	34 789 183 00		000000000000000000000000000000000000000	
Education Protection Account State Aid - Current Year		8012	1,417,694.00	00.0	1 417 694 00	1 439 032 00	ACA	04,788,183,00	20.6%
State Aid - Prior Years		8019	11,038.00	00'0	11 038 00	000	90.5	1,439,032.00	1.5%
Tax Relief Subv entions						00.0	00'0	0.00	-100.0%
Homeowners' Exemptions		8021	333,100.00	0.00	333,100.00	343 000 00	Š	000000000000000000000000000000000000000	
Timber Yield Tax		8022	0.00	0.00	00 0	00.00	80.0	343,000.00	3.0%
Other Subventions/In-Lieu Taxes		8029	26.00	86		00:0	355	00.00	0.0%
County & District Taxes		NORTH TO SERVICE STATE OF THE		33	70,07	00.72	00.0	27.00	3.8%
Secured Roll Taxes		8041	58,518,934.00	0.00	58,518,934.00	60,275,000.00	88	60 275 000 00	ò
Unsecured Roll Taxes		8042	1,344,017.00	000	1,344,017.00	1,385,000.00	00:00	1.385 000 00	3.0%
Prior Years' Taxes		8043	17,407.00	0.00	17,407.00	15,000.00	0.00	15.000.00	-13.8%
Supplemental Taxes		8044	1,455,687.00	00'0	1,455,687.00	1,466,960.00	0.00	1.466.960.00	0.8%
Education Revenue Augmentation Fund (ERAF)		8045	2,474,528.00	0.00	2,474,528.00	2,540,000.00	0.00	2,540,000.00	2.6%
						MACHINE CONTRACTOR OF THE PARTY			=

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

								EGDAD	E8BX6HHS2X(2023-24)
				2022-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
Community Redevelopment Funds (SB		-1700				(5)	(E)	(F)	S S
01/(039/1392) Penalties and Interest from Delinguant Tours		8047	1,446,986.00	0.00	1,446,986.00	1,490,000.00	e e	4 400 000 00	
		8048	0.00	00'0	O O	and (1) to deliver the section of th	365	1,490,000,00	3.0%
Miscellaneous Funds (EC 41604)					00.00	0.00	0,00	0.00	0.0%
Royalties and Bonuses		8081	00'0	ç	C C	The second se		and to the state of the state o	Personal Made and managed department of the depa
Other In-Lieu Taxes		8082			00.0	0.00	00'0	0.00	%0.0
Less: Non-LCFF (50%) Adjustment		8080	0,00	00.00	00.0	0.00	00'0	0.00	0.0%
Subtotal, LCFF Sources		2	0.00	0.00	0.00	0.00	0.00	0.00	%0.0
LCFF Transfers	дения в при наприя и приводения выпадання на профессования пределения в предоставля в	**************************************	95,863,765.00	00.00	95,863,765.00	103,743,202.00	00'0	103,743,202.00	8 2%
Unrestricted LCFF Transfers - Current Year	0000	8091	00'0			And the state of t		- Mary 16 (Annual Colon) (1 are 10 Annual management in a colon for colon for the colon of the c	
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00		0.00	0.0%
Transfers to Charter Schools in Lieu of Property		9000	Andrew (Principles and Annie de Control of the Cont		DO'O	0,00	0.00	00.00	0.0%
Property Taxes Transfers		0000	(17,376,904.00)	0.00	(17,376,904.00)	(17,703,946.00)	85	(17,703,946.00)	1 99%
LCFF/Revenue Limit Transfers - Prior Years		200	0.00	1,526,749.00	1,526,749.00	0.00	1,622,371.00	1,622,371.00	6.3%
TOTAL, LCFF SOURCES		3	00'0	0.00	0.00	00.00	0.00	0.00	0.0%
FEDERAL REVENUE		The state of the s	78,486,861.00	1,526,749.00	80,013,610.00	86,039,256.00	1,622,371.00	87,661,627,00	0 6%
Maintenance and Operations		8110	Q.			The process of the same of the	THE PROPERTY OF THE PROPERTY O		
Special Education Entitlement		8181	00.0	0,00	0.00	00.0	00.00	0.00	0.0%
Special Education Discretionary Grants		8182	00.0	1,394,642.00	1,394,642.00	00.0	1,416,690.00	1,416,690.00	1.6%
Child Nutrition Programs		8220	90.5	482,380.00	482,380.00	0.00	128,429.00	128,429.00	-73.4%
Donated Food Commodities		8221	0   6	0.00	00.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8280	200	0.00	0.00	00'00	00.0	0.00	0.0%
Flood Control Funds		8270	0.00	00'0	0.00	00.0	00'0	0.00	0.0%
Wildlife Reserve Funds		0.770	0.00	0.00	0.00	00.00	0.00	0.00	%0.0
FEMA		0000	00.00	00'0	00.00	0.00	0.00	0.00	0 0%
Interagency Contracts Between LEAs		1070	0.00	0.00	00.00	0.00	0.00	0.00	%00
Pass-Through Revenues from Federal Sources		6229	00.00	0.00	00.00	0.00	0.00	00.0	%0.0
Title I, Part A, Basic	3010	/070	0.00	00.00	0.00	00.0	0.00	0.00	760 0
Title I, Part D, Local Delinquent Programs	3025	0670		1,099,069,00	1,099,069.00		805,683.00	805,683,00	-26.7%
Title II, Part A, Supporting Effective Instruction	4035	0630		0.00	0.00		0.00	0.00	%00
Title III, Part A, Immigrant Student Program	4201	0620		273,378.00	273,378.00		155,764.00	155,764.00	43.0%
Title III, Part A, English Learner Program	4203	Roan		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		168,946.00	168,946.00	The second secon	84,568.00	84,568.00	49.9%
		3	**************************************						

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

Western Placer Unified Placer County

			202	2022-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		437,336.00	437,336.00		386,794.00	386,794.00	-11.6%
Career and Technical Education	3500-3599	8290		45,828.00	45,828.00		55,234.00	55,234.00	20.5%
All Other Federal Revenue	All Other	8290	00.0	1,372,645.00	1,372,645.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			00.00	5,274,224.00	5,274,224.00	0.00	3,033,162.00	3,033,162.00	-42.5%
OTHER STATE REVENUE	лежник применти приме							WHILE IN ADDITIONAL SECURITION IS FROM THE PROPERTY OF THE WORKS STATE OF THE SECURITION OF THE SECURITIES OF THE SECURITION OF THE SECURITIES OF THE SECURITION OF THE SECURITIES OF THE SECURITION OF THE SECURI	MALESCONIC CONTRACTOR
Other State Apportionments ROC/P Entitlement									
Prior Years	6360	8319	OPPORTUNE AND REAL PROPERTY.	0.00	00.00		00.0	00.00	0.0%
Special Education Master Plan					and and provide the design of the contract of		ALEN BER AND WANTER THE	TO SECURE AND THE PROPERTY OF	and project of the second control of the sec
Current Year	6500	8311		00.00	0.00		00.00	00.0	0.0%
Prior Years	6500	8319		00.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	00'0	00.0	0.00	00.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	00.00	0.00	00.00	00.00	0.00	0.0%
Child Nutrition Programs		8520	00.00	00.00	0.00	00.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	304,014.00	00'0	304,014.00	352,427.00	00.00	352,427.00	15.9%
Lottery - Unrestricted and Instructional Materials		8560	1,226,520.00	503,266.00	1,729,786.00	1,216,350.00	479,385.00	1,695,735.00	-2.0%
Tax Relief Subventions					e se entre de la composition de la comp				on opposite actives are tilken in it is no normal consistences
Restricted Levies - Other									
Homeowners' Exemptions		8575	00.00	00:00	00.00	00.00	00.00	0.00	%0.0
Other Subventions/In-Lieu Taxes		8576	0.00	00:00	00.00	00'0	00.00	0.00	0.0%
Pass-Through Revenues from							ne des resources de contraction de qui proprieta de la proprie	Production of the state of the	
State Sources		8587	00.00	00:00	00.00	00:00	00.00	00.00	%0.0
After School Education and Safety (ASES)	6010	8290		778,801.00	778,801.00		503,545.00	503,545.00	-35.3%
Charter School Facility Grant	6030	8590		00.00	00.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		00.00	00.00		00.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		00.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		773,026.00	773,026.00		138,446.00	138,446.00	-82.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		00.00	0.00	0.0%
Specialized Secondary	7370	8590		00.00	00.0		0.00	00.0	0.0%
All Other State Revenue	All Other	8590	393,259.00	18, 199, 146.00	18,592,405.00	784,299.00	6,852,565.00	7,636,864.00	-58.9%
TOTAL, OTHER STATE REVENUE			1,923,793.00	20,254,239.00	22,178,032.00	2,353,076.00	7,973,941.00	10,327,017.00	-53.4%
OTHER LOCAL REVENUE	Na polymorp A.A.O. Mys. A.A.O. (A communication of the communication of	WASTERN THE WASTE THE WAST							THE REAL PROPERTY OF THE PROPE

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			202	2022-23 Estimated Actuals			2023-24 Budget		
							198500 1-0404		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Local Revenue									
County and District Taxes							T-AND-STATE STATE		
Other Restricted Levies							hidd Gran garana		
Secured Roll		8615	0,00	00.00	00.00	00'0	00.00	00:00	0.0%
Unsecured Roll		8616	00'0	00.00	00.00	00'0	0.00	0.00	%0.0
Prior Years' Taxes		8617	0.00	00.00	00.00	00'0	00.0	0.00	0.0%
Supplemental Taxes		8618	0.00	00.00	0.00	00:00	0.00	0.00	%0'0
Non-Ad Valorem Taxes				AND THE PROPERTY OF THE PROPER				ANAMARANANA ANAMARANANA ANAMARANANA ANAMARANANA ANAMARANANA ANAMARANANA ANAMARANANA ANAMARANANA ANAMARANANA ANAMARANANANA ANAMARANANANANANANANANANANANANANANANANAN	
Parcei Taxes		8621	00.0	00'0	0.00	00'0	0.00	0.00	0.0%
Other		8622	00.00	00.00	00.00	00.00	00.00	00.00	%0.0
Community Redevelopment Funds Not Subject to LCFF Deduction	ಕ	8625	00:0	435,559.00	435,559.00	00:0	350,000.00	350,000.00	-19.6%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	00'0	0.00	0.00	0.0%
Sales				novidensky state og s	THE BEN CLOSE OF ALL STREAMS OF THE CONTRACT O	distribution (chartesis descriptions of the section			Thinks about the risk stages by alpha (Application of proportions)
Sale of Equipment/Supplies		8631	00.0	0.00	0.00	0.00	0.00	00.00	%0.0
Sale of Publications		8632	0.00	00.00	0.00	0.00	00.00	00.00	0.0%
Food Service Sales		8634	00.00	00.00	00.0	00.00	00.00	0.00	0.0%
All Other Sales		8639	00.00	00.00	00.0	00:00	00.0	00.00	0.0%
Leases and Rentais		8650	175,000.00	00.0	175,000.00	175,000.00	0.00	175,000.00	0.0%
Interest		8660	392,675.00	0.00	392,675.00	380,000,00	0.00	380,000.00	-3.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	00:0	0.00	0.00	0.00	0.0%
Fees and Contracts			THE STATE OF THE S						Claber and the conference recommenders are and advancements
Adult Education Fees		8671	00.00	00'0	00:00	00.00	0.00	00.00	0.0%
Non-Resident Students		8672	00:00	0.00	00.00	0.00	00'0	00.00	0.0%
Transportation Fees From Individuals		8675	13,000.00	00.0	13,000.00	15,000.00	0.00	15,000.00	15.4%
Interagency Services		8677	324,016.00	17,939.00	341,955.00	347,362.00	0.00	347,362.00	1.6%
Mitigation/Dev eloper Fees		8681	00.00	00.00	0.00	00'0	0.00	00.00	0.0%
All Other Fees and Contracts		8689	00.00	00.0	00.00	0.00	00'0	00.0	%0.0
Other Local Revenue							neven destat de de maior de common de de la commentant de	A THE REAL PROPERTY OF THE PRO	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	00.0	0.00	8 0	0.00	0.0%
Pass-Through Revenue from Local Sources		2698	00.00	0.00	0.00	0.00	0,00	00.0	%0.0
All Other Local Revenue		8699	1,138,968.00	1,432,541.00	2,571,509.00	705,000.00	53,099.00	758,099.00	-70.5%
Tuition		8710	00.00	00.00	00.00	00.00	00.00	0.00	%0'0

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

			202	2022-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
All Other Transfers In		8781-8783	0.00	0.00	0.00	00.0	0.00	00.0	0.0%
Transfers of Apportionments									THE
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		00.00	0.00	0.0%
From County Offices	0200	8792		4,328,178.00	4,328,178.00		4,374,096.00	4,374,096.00	1.1%
From JPAs	0059	8793		00'0	00.00		00.00	00'0	0.0%
ROC/P Transfers									
From Districts or Charter Schools	0969	8791		00.00	00:00		00.00	0.00	0.0%
From County Offices	0989	8792		00'0	00.00		00:00	0.00	%0.0
From JPAs	6360	8793		0.00	00.00		00.00	00:0	%0'0
Other Transfers of Apportionments			erren Constitution in the Constitution of the						
From Districts or Charter Schools	All Other	8791	00.00	00.00	0.00	0.00	00.00	0.00	0.0%
From County Offices	All Other	8792	00.00	0.00	00:00	0.00	00:00	0.00	%0.0
From JPAs	All Other	8793	00.00	00.0	00.00	0.00	00.00	0.00	0.0%
All Other Transfers In from All Others		8799	00'0	00.00	00:00	00:0	00:00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,043,659.00	6,214,217.00	8,257,876.00	1,622,362.00	4,777,195.00	6,399,557.00	-22.5%
TOTAL, REVENUES			82,454,313.00	33,269,429.00	115,723,742.00	90,014,694.00	17,406,669.00	107,421,363.00	-7.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	29,694,987.00	5,682,485.00	35,377,472.00	30,370,019.00	6,172,957.00	36,542,976.00	3.3%
Certificated Pupil Support Salaries		1200	2,201,044.00	438,067.00	2,639,111.00	2,348,041.00	445,102.00	2,793,143.00	5.8%
Certificated Supervisors' and Administrators' Salaries		1300	4,296,700.00	596,512.00	4,893,212.00	4,419,403.00	680,416.00	5,099,819.00	4.2%
Other Certificated Salaries		1900	42,500.00	200,151.00	242,651.00	47,295.00	226,229.00	273,524.00	12.7%
TOTAL, CERTIFICATED SALARIES			36,235,231.00	6,917,215.00	43, 152, 446.00	37,184,758.00	7,524,704.00	44,709,462.00	3.6%
CLASSIFIED SALARIES		and a consequence of the consequ							
Classified Instructional Salaries		2100	955,703.00	3,000,538.00	3,956,241.00	930,990.00	3,555,785.00	4,486,775.00	13.4%
Classified Support Salaries		2200	2,757,139.00	978,794.00	3,735,933.00	2,893,665.00	982,446.00	3,876,111.00	3.8%
Classified Supervisors' and Administrators' Salaries	65	2300	652,438.00	859,737.00	1,512,175.00	672,722.00	872,774.00	1,545,496.00	2.2%
Clerical, Technical and Office Salaries		2400	4,049,913.00	270,337.00	4,320,250.00	4,331,564.00	269,538.00	4,601,102.00	6.5%
Other Classified Salaries		2900	836,823.00	83,439.00	920,262.00	833,392.00	140,869.00	974,261.00	2.9%
TOTAL, CLASSIFIED SALARIES			9,252,016.00	5,192,845.00	14,444,861.00	9,662,333.00	5,821,412.00	15,483,745.00	7.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,616,167.00	4,811,984.00	11,428,151.00	6,901,988.00	5,118,663.00	12,020,651.00	5.2%
PERS		3201-3202	2,115,692.00	1,191,227.00	3,306,919.00	2,371,444.00	1,417,869.00	3,789,313.00	14.6%
OASDI/Medicare/Alternative		3301-3302	1,248,274.00	485,450.00	1,733,724.00	1,296,566.00	531,214.00	1,827,780.00	5.4%

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

Western Placer Unified Placer County

			202	2022-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
Health and Welfare Benefits		3401-3402	6,004,799.00	1,874,653.00	7,879,452.00	6,266,754.00	2,160,598.00	8,427,352.00	7.0%
Unemployment Insurance		3501-3502	224,803.00	58,356.00	283,159.00	23,044.00	6,434.00	29.478.00	-89.6%
Workers' Compensation		3601-3602	679,818.00	179,256.00	859,074.00	736,837.00	208,700.00	945.537.00	10.1%
OPEB, Allocated		3701-3702	227,785.00	0.00	227,785.00	251,385.00	0.00	251,385.00	10.4%
OPEB, Active Employees		3751-3752	0.00	00.0	0.00	00'0	0.00	000	760 0
Other Employee Benefits		3901-3902	535,500.00	117,282.00	652,782.00	500,156.00	117.252.00	617.408.00	.5.4%
TOTAL, EMPLOYEE BENEFITS			17,652,838.00	8,718,208.00	26,371,046.00	18,348,174.00	9,560,730.00	27,908,904,00	5.8%
BOOKS AND SUPPLIES Approved Textbooks and Core Curricula Materials		4100	588 221 00	440 847 00	4 000 060 00	00 000 000		THE DESCRIPTION OF THE ACTION AND ADMINISTRATION OF THE ACTION OF THE AC	
Books and Other Reference Materials		4200	168 111 00	00 03C V	00.000,020,	00.000,000	413,365.00	00.885,00	-24.3%
Materiale and Survijee				7, 236.UU	170,369.00	0.00	0.00	0.00	-100.0%
wateriass and Supplies		4300	3,549,742.00	9,240,712.00	12,790,454.00	5,167,216.00	3,091,268.00	8,258,484.00	-35.4%
Noncapitalized Equipment		4400	379,333.00	136,914.00	516,247.00	32,200.00	288,000.00	320,200.00	-38.0%
F00d		4700	0.00	0.00	0.00	00.00	0.00	00'0	0.0%
TOTAL, BOOKS AND SUPPLIES		Annual Constitution of the	4,683,407.00	9,822,731.00	14,506,138.00	5,499,416.00	3,858,653.00	9,358,069.00	-35.5%
SERVICES AND OTHER OPERATING EXPENDITURES							PROPERTY AND ADDRESS OF THE PROPERTY ADDRE		
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	00 0	70 0
Travel and Conferences		2500	201,344.00	313,357.00	514,701.00	202,923.00	35.784.00	238 707 00	53.6%
Dues and Memberships		2300	23,029.00	951.00	23,980.00	21,475.00	0.00	21.475.00	-10.4%
Insurance		5400 - 5450	1,116,468.00	0.00	1,116,468.00	1,210,465.00	00'0	1.210.465.00	8.4%
Operations and Housekeeping Services		2200	2,920,495.00	12,217.00	2,932,712.00	2,927,000,00	18.000.00	2 945 000 00	70 7 0
Rentals, Leases, Repairs, and Noncapitalized Improvements		2600	224,744.00	705,880.00	930,624.00	156,606.00	280.000.00	436 606 00	-53 1%
Transfers of Direct Costs		5710	(60,084.00)	60,084.00	0.00	(50,000.00)	50,000.00	00'0	0.0%
Transfers of Direct Costs - Interfund		9229	0.00	00.0	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		2800	3,228,154.00	5,963,167.00	9,191,321.00	2,869,362.00	3,584,779.00	6,454,141,00	-29.8%
Communications		2900	135,800,00	153,013.00	288,813.00	85,500.00	0,00	85.500.00	-70 4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,789,950.00	7,208,669.00	14,998,619.00	7,423,331.00	3.968.563.00	11 391 R94 00	204 0%
CAPITAL OUTLAY		With the transmission of t				WOODENING WAY GIVING A LINE OF THE PROPERTY OF			Of Oak Target Control of the Target Control
Land		6100	00.00	00.00	0.00	00.00	0.00	00.00	0.0%
Land Improvements		6170	0.00	311,010.00	311,010.00	00.00	0.00	00:00	-100.0%
Buildings and Improvements of Buildings		6200	00.00	8,202.00	8,202.00	00.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	00'0	0.00	00'0	00'0	00.00	% U
Equipment		6400	134,690.00	390,543.00	525,233.00	00.00	120,000.00	120,000.00	-77.2%

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Western Placer Unified Placer County

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

Particular   Par	Placer County			Unre	General Fund Unrestricted and Restricted Expenditures by Object				3 E8BX6	31 66951 0000000 Form 01 E8BX6HHS2X(2023-24)
Presence Codes   Codes   Codes   Codes   Code   C				20	22-23 Estimated Actual	\$		2023-24 Budget		
Figure   F	Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E	Column
Fig. 10   Fig.	Equipment Replacement		6500	0.00	0.00	0.00	000			
154,000,000   0,000	Lease Assets		0099	0.00	0.00	00 0	000	000	00.0	
Tayloon	Subscription Assets		6700	00.0	OU U		0.00	0.00	0.00	
Transfer	TOTAL, CAPITAL OUTLAY			134 800 00	00.0	D'.0	0.00	0.00	00.00	0.0%
Hela Till Good Good Good Good Good Good Good Go	OTHER OUTGO (excluding Transfers of Indirec	HET.		00:000	00.007,7007	844,445.00	0.00	120,000.00	120,000.00	-85.8%
110   120	Tuition				Mar en et alla paracio		Mahida ka garagayagar	Principle Principle (Principle Principle (Principle Principle (Principle Principle (Principle (Prin		
Half Half Half Half Half Half Half Half	Tuition for Instruction Under Interdistrict				од от			т в водения в подости в подост		
1741   1740	Attendance Agreements		7110	0.00	0.00	00 0	8	C C	6	
144   144	State Special Schools		7130	25,000.00	00 0	25 000 00	00.0	00.00	0.00	%0.0
7141         0.00 <th< td=""><td>Tuition, Excess Costs, and/or Deficit Payments</td><td></td><td></td><td></td><td></td><td>CO.00.00</td><td>00.0</td><td>0.00</td><td>0.00</td><td>-100.0%</td></th<>	Tuition, Excess Costs, and/or Deficit Payments					CO.00.00	00.0	0.00	0.00	-100.0%
7143         0.00         2.000,000,00         2.000,000,00         0.00         2.073,445,00         2.073,4	Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	00'0	00 0	%0.0
7443         0,00 <th< td=""><td>Payments to County Offices</td><td></td><td>7142</td><td>00.00</td><td>2,000,000.00</td><td>2,000,000.00</td><td>0.00</td><td>2.673.545.00</td><td>2 673 545 00</td><td>97.00</td></th<>	Payments to County Offices		7142	00.00	2,000,000.00	2,000,000.00	0.00	2.673.545.00	2 673 545 00	97.00
Figure 1211 0.000 0.00 0.000 0	Payments to JPAs		7143	00.0	00.00	0.00	0.00	000	00.00	93,176
5211         0.00 <th< td=""><td>Transfers of Pass-Through Revenues</td><td></td><td></td><td>AND THE CONTRACT OF THE PROPERTY HAVE AND AND AND AND AND AND AND AND AND AND</td><td>W WATER CONTRACTOR OF THE PROPERTY OF THE PROP</td><td></td><td></td><td></td><td>00.0</td><td>0.0%</td></th<>	Transfers of Pass-Through Revenues			AND THE CONTRACT OF THE PROPERTY HAVE AND	W WATER CONTRACTOR OF THE PROPERTY OF THE PROP				00.0	0.0%
T212   D	To Districts or Charter Schools		7211	00.00	0.00	00.00	0.00	0.00	00.0	%U U
6500 6500 77221 6500         7221 7222 7223         0.00 0.00	To County Offices		7212	00.00	0.00	0.00	00.0	0.00	00.0	%00
6500 77221	io JPAs		7213	0.00	00.00	0.00	0.00	00.00	000	7000
6500         7221         0.00 <th< td=""><td>Special Education SELPA Transfers of Apportionments</td><td></td><td></td><td></td><td></td><td>POPPER PROPERTY AND THE PROPERTY OF THE PROPER</td><td></td><td></td><td>Primaries de la Company de Company de la com</td><td>O. O. O</td></th<>	Special Education SELPA Transfers of Apportionments					POPPER PROPERTY AND THE PROPERTY OF THE PROPER			Primaries de la Company de Company de la com	O. O
6500 7222	To Districts or Charter Schools	6500	7221		0.00	0.00		S	6	ò
6500 7221 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	To County Offices	6500	7222		00.0	0.00		00.0	00.0	%0.00
6360 7221 6360 7222 6360 0.00 0.00 0.00 0.00 0.00 0.00 0.00	To JPAs	6500	7223		0.00	0.00				0.070
6360 7221	ROC/P Transfers of Apportionments				edited and and and and and and and and and an			00:0	0.00	0.0%
6360         7222         0.00 <th< td=""><td>To Districts or Charter Schools</td><td>6360</td><td>7221</td><td></td><td>0.00</td><td>0.00</td><td></td><td>0.00</td><td>0.00</td><td>%0.0</td></th<>	To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	%0.0
6360         7223         0.00 <th< td=""><td>Id County Offices</td><td>6360</td><td>7222</td><td></td><td>00.00</td><td>0.00</td><td></td><td>0.00</td><td>O D</td><td>700</td></th<>	Id County Offices	6360	7222		00.00	0.00		0.00	O D	700
All Other 7221-7223 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	To JPAs	6360	7223		00.0	0.00		00:0		0,0,0
7281-7283         0.00	Other Transfers of Apportionments		7221-7223	0.00	00.00	00.00	00 0	000		0,0.0
7294         0.00 <th< td=""><td>All Other Transfers</td><td></td><td>7281-7283</td><td>0.00</td><td>0.00</td><td>0.00</td><td>00.0</td><td>000</td><td>00.0</td><td>0.0%</td></th<>	All Other Transfers		7281-7283	0.00	0.00	0.00	00.0	000	00.0	0.0%
7438         0.00 <th< td=""><td>All Other Transfers Out to All Others</td><td></td><td>7299</td><td>0.00</td><td>0.00</td><td>000</td><td>000</td><td>0.00</td><td>00.00</td><td>0.0%</td></th<>	All Other Transfers Out to All Others		7299	0.00	0.00	000	000	0.00	00.00	0.0%
7438         0.00 <th< td=""><td>Debt Service</td><td></td><td>.J</td><td>ACTION OF THE PROPERTY AND ACTION OF THE PROPERT</td><td></td><td></td><td>V.VV</td><td>0.00</td><td>0.00</td><td>%0.0</td></th<>	Debt Service		.J	ACTION OF THE PROPERTY AND ACTION OF THE PROPERT			V.VV	0.00	0.00	%0.0
7439         0.00         0.00         0.00         0.00         0.00         0.00         0.00           25,000.00         2,000,000.00         2,025,000.00         0.00         2,673,545.00         2,673,545.00         3	Debt Service - Interest		7438	0.00	0.00	00:00	0.00	0.00	000	80
25,000.00     2,000,000.00     2,025,000.00     0.00     2,673,545.00     2,673,545.00	Other Debt Service - Principal		7439	0.00	0.00	00.00	0.00	00 0	00.0	8000
0.045(5.13, 3.10.14, 3.13.10)	OTAL, OTHER OUTGO (excluding Transfers of rdirect Costs)			25,000.00	2,000,000.00	2.025.000.00	OO U	2 672 645 DO		%)
	OTHER OUTGO - TRANSFERS OF INDIRECT	n erren wegen der		VALIDATANA MANAMATANA TERRATURAN MANAMATANA				Z,073,045.00	2,673,545.00	32.0%

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Western Placer Unified Placer County

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

Description	Placer County			Unr.	General Fund Unrestricted and Restricted Expenditures by Object				3 E8BX6	31 66951 0000000 Form 01 E8BX6HHS2X(2023-24)
Particle				20	22-23 Estimated Actuals			2023-24 Budget		
Part	Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E	% Diff Column
Control Cont	Transfers of Indirect Costs		7310	(2,235,806.00)	2,235,806.00	0.00	(1,395,410,00)	1 395 410 00		נפ
A Control Co	ilansiers of indirect Costs - Interfund		7350	(144,503.00)	00.00	(144.503.00)	(130 335 00)	00.011.000.1	0.00	0.0%
N. Salvelle Reserve Fund	TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				THE CONTRACT OF THE CONTRACT O	(000000)	(192,253.00)	0.00	(132,235.00)	-8.5%
STATESTALE         Companies         47.500.02.30 (mode)         47.600.02.30 (mode)         111.51.354.00 (mode)	TOTAL, EXPENDITURES			(2,380,309.00)	2,235,806.00	(144,503.00)	(1,527,645.00)	1,395,410.00	(132,235.00)	-8.5%
Figure 10 TRANSFERS NA Expension of the control of the con	INTERFUND TRANSFERS	ти отволення отрудення переста в верх были при предержений поста делей переста по отножны выпры	THE RESIDENCE OF THE PROPERTY	73,392,823.00	42,805,229.00	116,198,052.00	76,590,367.00	34,923,017.00	111,513,384.00	4.0%
Provision of the part of the	INTERFUND TRANSFERS IN			rin egongen again air air						
Part	From: Special Reserve Fund		8912	00.00	0.00	0.00	000	800	ć	
Page	rion: bond interest and Kedemption Fund	_	8914	0.00	00.00	0.00	00.0	000	00.0	0.0%
Part	Outer Autribulzed Interfund Transfers In		8919	15,601.00	24,104.00	39,705.00	00.0	25 000 00	00.00	0.0%
Part	(a) IOIAL, INTERFUND TRANSFERS IN	- Professional Control of the Contro		15,601.00	24,104.00	39,705.00	0.00	25,000,00	25,000.00	-37.0%
Statistic constraints   Table   Tabl	INTERFUND TRANSFERS OUT					And and and an analysis of the second		40,000.00	79,000,00	-37.0%
1,000   1,00	To: Special Reserve Fund		7611	0.00	00.00	0.00	00:00	0.00	0.00	%0 0
Carterinal Fund Culting Fund Culti	To State School Building Final Control		7612	0.00	0.00	00.0	0.00	0.00	000	7000
Card set at a label and constructions and the fund dansiers Out Table at a label and the fund dansiers Out Table at a label and the fund dansiers Out Table at a label and the fund dansiers Out Table at a label at a labe	Facilities Fund		7613	0.00	0.00	80	900	ALIJA I KARA MARAMATAN AND AND AND AND AND AND AND AND AND A	And the constitution of the state of the sta	
Total Library L	To: Cafeteria Fund		7616	0.00	0.00	000	0.00	0.00	0.00	0.0%
TAIL INTERFUND TRANSFERS OUT         COLOR         CAS.380.00	Other Authorized Interfund Transfers Out		7619	525 350 00			0.00	0.00	00.00	0.0%
CES         Consistence Studies         Cons	(b) TOTAL, INTERFUND TRANSFERS OUT			525,350,00	0.00	525,360.00	525,360.00	00.00	525,360.00	0.0%
RES         RES <td>OTHER SOURCES/USES</td> <td>And memory of the process of the Control of the Con</td> <td></td> <td>040,000,00</td> <td>0.00</td> <td>525,360.00</td> <td>525,360.00</td> <td>0.00</td> <td>525,360.00</td> <td>0.0%</td>	OTHER SOURCES/USES	And memory of the process of the Control of the Con		040,000,00	0.00	525,360.00	525,360.00	0.00	525,360.00	0.0%
te Aportionments  Seats  Ceeds  Coeds from Disposal of Capital Assets  Beggs  Ceeds  Coeds from Lease Revenue Bonds  Ceeds from Ceans Saltra  Ceeds from Disposal of Capital Assets  Ceeds from Lease Revenue Bonds  Ceeds from Ceeds	SOURCES		<del>*************************************</del>							CONTRACTOR OF TAXABLE AND ADDRESS OF TAXABLE
ceeds         5.00         0.00 <t< td=""><td>State Apportionments</td><td></td><td>***************************************</td><td></td><td></td><td></td><td>Open de la consençación de la co</td><td></td><td></td><td></td></t<>	State Apportionments		***************************************				Open de la consençación de la co			
ceeds from Disposal of Capital Assets         8953         0.00	Emergency Apportionments		8931	000	Ş					
roceeds from Disposal of Capital Assets	Proceeds		-		0.00	0.00	0.00	00:0	00.00	0.0%
er Sources  EAS  EAS  EAS  EAS  EAS  EAS  EAS  EA	Proceeds from Disposal of Capital Assets		8953	0.00	00.00	2	C C	The second secon		on divinity fairly (after the first factories only property and the forest factories on the first factories on the first factories on the factories of the fact
EAS  EAS  9985  9.00  0.	Other Sources		<u>.l.</u>	AMERICA SECULOS (SECULOS DE LA CONTRACTOR DE LA CONTRACTO		20.0	0.00	0.00	0.00	%0.0
Troceeds from Certificates of Participation roceeds from Certificates of Participation         8971 (a) (a) (a) (b) (a) (a) (a) (a) (a) (a) (a) (a) (a) (a	Transfers from Funds of Lapsed/Reorganized LEAs		8965	000	8					
8971         0.00 <th< td=""><td>Long-Term Debt Proceeds</td><td></td><td></td><td>TO CO</td><td>0.00</td><td>0,00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>%0.0</td></th<>	Long-Term Debt Proceeds			TO CO	0.00	0,00	0.00	0.00	0.00	%0.0
roceeds from Leases         8972         0.00 </td <td>Proceeds from Certificates of Participation</td> <td></td> <td>8971</td> <td>0.00</td> <td>000</td> <td>000</td> <td></td> <td></td> <td></td> <td>PPR A CONTRACTOR OF THE PROPERTY OF THE PROPER</td>	Proceeds from Certificates of Participation		8971	0.00	000	000				PPR A CONTRACTOR OF THE PROPERTY OF THE PROPER
coceeds from Lease Revenue Bonds         8973         0.00	Proceeds from Leases		8972	UUU	000	20.0	000	0.00	0.00	%0.0
Occeeds from SBITAs         COUNTREE         COUNTREE </td <td>Proceeds from Lease Revenue Bonds</td> <td></td> <td>8973</td> <td></td> <td>O. O.</td> <td>0,00</td> <td>0.00</td> <td>00.00</td> <td>0.00</td> <td>%0.0</td>	Proceeds from Lease Revenue Bonds		8973		O. O.	0,00	0.00	00.00	0.00	%0.0
Other Financing Sources         8979         0.00         0.	Proceeds from SBITAs		2200	0.00	0.00	0.00	0.00	0.00	0000	0.0%
R8/9         0.00 <th< td=""><td>All Other Financing Sources</td><td></td><td>4/60</td><td>0.00</td><td>0.00</td><td>0.00</td><td>00.00</td><td>0.00</td><td>00.00</td><td>%0.0</td></th<>	All Other Financing Sources		4/60	0.00	0.00	0.00	00.00	0.00	00.00	%0.0
0.00 0.00 0.00 0.00	(c) TOTAL SOURCES		8979	00.00	0.00	00.00	00'00	0.00	0.00	%0.0
	11656	лен тите програм насология пресудуальных продругивальных верезология положений пресуденте положений пресуденте		00.00	0.00	00.00	0.00	00'0	000	760 0

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

31 66951 0000000

E8BX6HHS2X(2023-24) Form 01 0.0% 0.0% 0.0% 0.0% 0.0% %0.0 % Diff Column C & F 0.00 0.00 0.00 0.00 0.00 0.00 Total Fund col. D + E (F) 0.00 0.00 0.00 16,521,173.00 16,521,173.00 2023-24 Budget Restricted (E) 0.00 0.00 (16,521,173.00) 0.00 (16,521,173.00) Unrestricted (D) 0.00 0.00 0.00 0.00 0.00 0.00 Total Fund col. A + B (C) 2022-23 Estimated Actuals 0.00 0.00 0.00 0.00 13,708,314.00 13,684,210.00 13,684,210.00 Restricted (B) 0.00 0.00 0.00 (13,684,210.00) (13,684,210.00) (14, 193, 969.00) Unrestricted (A) Object Codes 7651 7699 8980 8990 Resource Codes Transfers of Funds from Lapsed/Reorganized LEAs TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e) Contributions from Unrestricted Revenues Contributions from Restricted Revenues (e) TOTAL, CONTRIBUTIONS All Other Financing Uses CONTRIBUTIONS (d) TOTAL, USES Description

3.0%

(500,360.00)

16,546,173.00

(17,046,533.00)

(485,655.00)

Unified	Budget, July 1	
	General Fund Exhibit: Restricted Balance Detail	31.0
e de la constante de la consta		E8BX6HF

filmon income.	Constructed Balance Detail		31 66951 0000000
			Form 01 E8BX6HHS2X(2023-24)
Resource	Description	2022-23	
6010	After School Education and Safety (ASES)	Estimated Actuals	2023-24 Budget
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1.00	1.00
7412	A-G Access/Success Grant	3,384,405.00	3,384,405.00
7413	A-G Learning Loss Mitigation Grant	145,475.00	00.0
7435	Learning Recovery Emergency Block Grant	12,636.00	0.00
7810	Other Restricted State	4,251,496.00	3,788,550.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070 75)	888,564.00	888, 564.00
9010	Other Restricted Local	906,912.00	542.794.00
Total, Restricted Balance		711,630.00	726,630.00

9,330,944.00

10,301,119.00

Dorocintian				T	T
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					J.He. Chice
1) LCFF Sources		8010-8099	0.00	0.00	
2) Federal Revenue		8100-8299	92,240.00	103,440.00	1.
3) Other State Revenue		8300-8599	0.00	0.00	
4) Other Local Revenue		8600-8799	0.00	0.00	
5) TOTAL, REVENUES			92,240.00	103,440.00	1:
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	***************************************
2) Classified Salaries		2000-2999	60,882.00	73,922.00	2
3) Employee Benefits		3000-3999	29,171.00	37,007.00	2
4) Books and Supplies		4000-4999	13,803.00	6,595.00	-5
5) Services and Other Operating Expenditures		5000-5999	5,499.00	4,400.00	-2
6) Capital Outlay		6000-6999	0.00	0.00	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	(
8) Other Outgo - Transfers of Indirect Costs		7300-7399	8,245.00	6,876.00	-16
9) TOTAL, EXPENDITURES			117,600.00	128,800.00	g
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,360.00)	(25,360.00)	0
D. OTHER FINANCING SOURCES/USES				(,,	······································
1) Interfund Transfers					
a) Transfers In		8900-8929	25,360.00	25,360.00	C
b) Transfers Out		7600-7629	0.00	0.00	C
2) Other Sources/Uses				***************************************	•
a) Sources		8930-8979	0.00	0.00	o
b) Uses		7630-7699	0.00	0.00	0
3) Contributions		8980-8999	0.00	0.00	, i
4) TOTAL, OTHER FINANCING SOURCES/USES			25,360.00	25,360.00	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance				***************************************	
a) As of July 1 - Unaudited		9791	22,908.00	22,908.00	0.
b) Audit Adjustments		9793	0.00	0.00	0.
c) As of July 1 - Audited (F1a + F1b)			22,908.00	22,908.00	0.
d) Other Restatements		9795	0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)			22,908.00	22,908.00	0.
2) Ending Balance, June 30 (E + F1e)			22,908.00	22,908.00	0.
Components of Ending Fund Balance			-	- Addition and	-
a) Nonspendable				-	
Revolving Cash		9711	0.00	0.00	0.
Stores		9712	0.00	0.00	0.
Prepaid Items		9713	0.00	0.00	0.
All Others		9719	0.00	0.00	0.
b) Restricted		9740	22,908.00	22,908.00	0.
c) Committed			deservation de la company de l		
Stabilization Arrangements		9750	0.00	0.00	0.
Other Commitments		9760	0.00	0.00	0,1
d) Assigned					0,,
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
ASSETS					0.0
1) Cash			Administration	9000000	
a) in County Treasury		9110	(51,081.46)	PRAZAMATORA I	
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	auror opposition	
b) in Banks		9120	0.00	AAAAAA AAAAA AAAAA AAAAA AAAAA AAAAA AAAA	
c) in Revolving Cash Account		9130	0.00	чениция	
d) with Fiscal Agent/Trustee		9135	0.00	Millians	
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00	Amministrations	
3) Accounts Receivable		9200	556.03	may a papage	
Due from Grantor Government			000.00	1	

					E8BX6HHS2X(2023-2
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(50,525.43)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00	normania in incompania in inco	
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Pay able		9500	.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			.18		····
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(50,525.61)		
LCFF SOURCES  LCFF Transfers					
LCFF Transfers - Current Year  LCFF/Revenue Limit Transfers - Prior Years		8091	0,00	0.00	0.0%
TOTAL, LCFF SOURCES		8099	0.00	0.00	0.0%
			0.00	0.00	0.0%
FEDERAL REVENUE Interagency Contracts Between LEAs		0005		200	
Pass-Through Revenues from		8285	0.00	0.00	0.0%
Federal Sources		8287	0.00	0.00	0.00
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	92,240.00	103,440.00	0.0% 12.1%
TOTAL, FEDERAL REVENUE	Air Other	0290	92,240.00	103,440.00	12.1%
OTHER STATE REVENUE	······································		32,240.00	103,440.00	12.176
Other State Apportionments				***	
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES	***************************************	· · · · · · · · · · · · · · · · · · ·	92,240.00	103,440.00	12.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
			0.00	0.00	

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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.09
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.09
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	40,678.00	47,433.00	16.69
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0
Other Classified Salaries		2900	20,204.00	26,489.00	31.1
TOTAL, CLASSIFIED SALARIES			60,882.00	73,922.00	21.4
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	15,432.00	19,722.00	27.8
OASDI/Medicare/Alternative		3301-3302	4,685.00	5,655.00	20.7
Health and Welfare Benefits		3401-3402	7,442.00	10,181.00	36.8
Unemployment Insurance		3501-3502	307.00	37.00	-87.9
		3601-3602	943.00	1,198.00	27.0
Workers' Compensation		3701-3702	0.00	0.00	0.0
OPEB, Allocated		3751-3752	0.00	0.00	0.0
OPEB, Active Employees		3/51-3/52	362.00	214.00	-40.9
Other Employee Benefits		3901-3902	1	37,007.00	-40.s 26.s
TOTAL, EMPLOYEE BENEFITS			29,171.00	37,007.00	26.9
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	11,898.00	6,595.00	-44.6
Noncapitalized Equipment		4400	1,905.00	0.00	-100.0
TOTAL, BOOKS AND SUPPLIES			13,803.00	6,595.00	-52.2
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0
Travel and Conferences		5200	5,499.00	4,400.00	-20.0
Dues and Memberships		5300	0.00	0.00	0.0
Insurance		5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0
Transfers of Direct Costs		5710	0.00	0.00	0.
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0
Communications		5900	0.00	0.00	0.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,499.00	4,400.00	-20.
	***************************************				
CAPITAL OUTLAY		6100	0.00	0.00	0.0
Land		6170	0.00	0.00	0.1
Land Improvements			0.00	0.00	0.
Buildings and Improvements of Buildings		6200		0.00	0.
Equipment		6400	0.00		
Equipment Replacement		6500	0.00	0.00	0.
Lease Assets		6600	0.00	0.00	0.
Subscription Assets		6700	0.00	0.00	0.
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments				***	
Payments to Districts or Charter Schools		7141	0.00	0.00	0
Payments to County Offices		7142	0.00	0.00	0
Payments to JPAs		7143	0.00	0.00	0
Other Transfers Out			1	***	DOMA AMERICA
Transfers of Pass-Through Revenues			-		<b>WARRIED</b>
To Districts or Charter Schools		7211	0.00	0.00	C
		7212	0.00	0.00	O C
To County Offices			0.00	0.00	
To County Offices		7913			,
To JPAs		7213	0.00		
To JPAs Debt Service					**************************************
To JPAs		7213 7438 7439	0.00	0.00	0

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	8,245.00	6,876.00	-16.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,245.00	6,876.00	-16.6%
TOTAL, EXPENDITURES			117,600.00	128,800.00	9.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	25,360.00	25,360.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,360.00	25,360.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources				2000	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES				***************************************	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			25,360.00	25,360.00	0.0%

### Budget, July 1 Adult Education Fund Exhibit: Restricted Balance Detail

31 66951 0000000 Form 11 E8BX6HHS2X(2023-24)

Res	ource	Description	2022-23 Estimated Actuals	2023-24 Budget
96	010	Other Restricted Local	22,908.00	22,908.00
Total, Restricted Balance			22,908.00	22,908.00

			T	
Description Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	
2) Federal Revenue	8100-8299	0.00		
3) Other State Revenue	8300-8599	0.00		
4) Other Local Revenue	8600-8799	0.00		
5) TOTAL, REVENUES		0.00		- Constitution of the Cons
B. EXPENDITURES		0.00	0.00	
1) Certificated Salaries	1000-1999			
2) Classified Salaries	2000-2999	0.00	0.00	
3) Employee Benefits		0.00	0.00	
4) Books and Supplies	3000-3999	0.00	0.00	
5) Services and Other Operating Expenditures	4000-4999	0.00	0.00	
6) Capital Outlay	5000-5999	0.00	0.00	AMAZON AND AND AND AND AND AND AND AND AND AN
7) Other Outgo (excluding Transfers of Indirect Costs)	6000-6999	0.00	0.00	nd drawn and dra
	7100-7299,7400-7499	0.00	0.00	Andrews and a second
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	00.00m
9) TOTAL, EXPENDITURES		0.00	0.00	Table and the second se
: EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 - B9)		0.00	0.00	
. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers			ручина	
a) Transfers in	8900-8929	0.00	0.00	
b) Transfers Out	7600-7629	0.00	0.00	
2) Other Sources/Uses		0.00	0.00	
a) Sources	8930-8979	2.00		
b) Uses	7630-7699	0.00	0.00	
3) Contributions		0.00	0.00	
4) TOTAL, OTHER FINANCING SOURCES/USES	8980-8999	0.00	0.00	
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	
FUND BALANCE, RESERVES		0.00	0.00	
1) Beginning Fund Balance				
a) As of July 1 - Unaudited				
	9791	11,327.00	11,327.00	
b) Audit Adjustments	9793	0.00	0.00	
c) As of July 1 - Audited (F1a + F1b)		11,327.00	11,327.00	
d) Other Restatements	9795	0.00	0.00	
e) Adjusted Beginning Balance (F1c + F1d)		11,327.00	11,327.00	
2) Ending Balance, June 30 (E + F1e)		11,327.00	11,327.00	
Components of Ending Fund Balance		-	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
a) Nonspendable		- Control of Control o		
Revolving Cash	9711	0.00	2.00	
Stores	9712	1	0.00	
Prepaid Items		0.00	0.00	
All Others	9713	0.00	0.00	
b) Restricted	9719	0.00	0.00	
c) Committed	9740	11,327.00	11,327.00	
Stabilization Arrangements				
	9750	0.00	0.00	
Other Commitments	9760	0.00	0.00	
d) Assigned		T T T T T T T T T T T T T T T T T T T	O Annance on the Contract of t	
Other Assignments	9780	0.00	0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789	0.00	0.00	
Unassigned/Unappropriated Amount	9790	0.00	0.00	
ASSETS		-	- Top	
) Cash	***************************************	oovooniaa	MAAAAAA	
a) in County Treasury	9110	20,414.58	And a second sec	
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00	(Madrivenment	
b) in Banks	9120	0.00	Accidentation	
c) in Revolving Cash Account	9130	0.00		
d) with Fiscal Agent/Trustee	9135			
e) Collections Awaiting Deposit	1	0.00		
2) Investments	9140	0.00		
3) Accounts Receivable	9150	0.00		
4) Due from Grantor Government	9200	0.00		
TO LINE COME A CORNER CAN REPORTED	9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated	2023,24 Bull-14	Percent
5) Due from Other Condi	Acadarde Oddes	Object Codes	Actuals	2023-24 Budget	Difference
5) Due from Other Funds 6) Stores		9310	0.00		
7) Prepaid Expenditures		9320	0.00		
•		9330	0.00	-	
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			20,414.58		
H. DEFERRED OUTFLOWS OF RESOURCES				ĺ	
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,812.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00	Wildeland	
4) Current Loans		9640		000000000000000000000000000000000000000	
5) Unearned Revenue		9650	0.00	and a second	
6) TOTAL, LIABILITIES			8,812.17		
J. DEFERRED INFLOWS OF RESOURCES			0,012.17		
1) Deferred inflows of Resources		9690		**************************************	
2) TOTAL, DEFERRED INFLOWS		5030	0.00	de and Annie of	
C. FUND EQUITY			0.00	-	***************************************
(G10 + H2) - (I6 + J2)				#4 full-foundation	
FEDERAL REVENUE			11,602.41		
Child Nutrition Programs				A STATE OF THE STA	
Interagency Contracts Between LEAs		8220	0.00	0.00	0.
Title I, Part A, Basic		8285	0.00	0.00	0.
All Other Federal Revenue	3010	8290	0.00	0.00	0.
	All Other	8290	0.00	0.00	0.
TOTAL, FEDERAL REVENUE	·		0.00	0.00	0.
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.
Child Development Apportionments		8530	0.00	0.00	0.
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.
State Preschool	6105	8590	0.00	0.00	0.
All Other State Revenue	All Other	8590	0.00	0.00	0.
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.
THER LOCAL REVENUE					
Other Local Revenue				and the second	
Sales				Edit of the second	
Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Food Service Sales		8634	0.00	0.00	0.0
Interest		8660	0.00		
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Fees and Contracts		0002	0.00	0.00	0.
Child Development Parent Fees		9677		an reasonate	
Interagency Services		8673	0.00	0.00	0.0
All Other Fees and Contracts		8677	0.00	0.00	0.0
Other Local Revenue		8689	0.00	0.00	0.0
All Other Local Revenue				ny minyeennana.	
		8699	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE		···	0.00	0.00	0.0
DTAL, REVENUES			0.00	0.00	0.0
ERTIFICATED SALARIES	7,11				
Certificated Teachers' Salaries		1100	0.00	0.00	0.0
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0
ASSIFIED SALARIES					0.0
			I	-	
Classified Instructional Salaries		2100	n nn l	n nn :	
Classified Instructional Salaries Classified Support Salaries			0.00	0.00	0.0
		2100 2200 2300	0.00 0.00 0.00	0.00	0.0 0.0 0.0

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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
Other Classified Salaries		2900	0.00	0.00	0.0%	
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%	
EMPLOYEE BENEFITS						
STRS		3101-3102	0.00	0.00	0.0%	
PERS		3201-3202	0.00	0.00	0.0%	
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%	
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%	
Unemploy ment Insurance		3501-3502	0.00	0.00	0.0%	
Workers' Compensation		3601-3602	0.00	0.00	0.09	
OPEB, Allocated		3701-3702	0.00	0.00	0.0%	
OPEB, Active Employees		3751-3752	0.00	0.00	0.09	
Other Employee Benefits		3901-3902	0.00	0.00	0.09	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09	
BOOKS AND SUPPLIES						
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09	
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%	
Food		4700	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Dues and Memberships		5300	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
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%	
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS						
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%	
TOTAL, EXPENDITURES			0.00	0.00	0.0%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
From: General Fund		8911	0.00	0.00	0.09	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT		***************************************				
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09	

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SOURCES					
Other Sources				·	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	
Long-Term Debt Proceeds			0.00	0.00	0.0%
Proceeds from Certificates of Participation		8971	0.00	2 22	
Proceeds from Leases		8972		0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES		09/3	0.00	0.00	0.0%
USES			0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651			
All Other Financing Uses			0.00	0.00	0.0%
(d) TOTAL, USES		7699	0.00	0.00	0.0%
CONTRIBUTIONS			0.00	0.00	0.0%
Contributions from Unrestricted Revenues					
Contributions from Restricted Revenues		8980	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		8990	0.00	0,00	0.0%
			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

### Budget, July 1 Child Development Fund Exhibit: Restricted Balance Detail

31 66951 0000000 Form 12 E8BX6HHS2X(2023-24)

	Resource	Paradata -	2022-23 stimated Actuals	2023-24 Budget
	6130	Child Development: Center-Based Reserve Account 1	1,327.00	11,327.00
Total, Restricted Balance				11,327.00

					E8BX6HHS2X(2023-
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	2,181,142.00	1,441,546.00	-33.9
3) Other State Revenue		8300-8599	2,420,514.00	2,562,748.00	5.9
4) Other Local Revenue		8600-8799	1,900.00	4,000.00	110.5
5) TOTAL, REVENUES			4,603,556.00	4,008,294.00	-12.9
B. EXPENDITURES				OCCUPATION OF THE PROPERTY OF	
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	1,236,000.00	1,364,776.00	10.4
3) Employ ee Benefits		3000-3999	590,718.00	683,535.00	15.7
4) Books and Supplies		4000-4999	2,506,349.00	1,944,500.00	-22.4
5) Services and Other Operating Expenditures		5000-5999	212,391.00	84,650.00	-60.1
6) Capital Outlay		6000-6999	326,489.00	150,000.00	-54.1
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	136,258.00	125,359.00	-8.0
9) TOTAL, EXPENDITURES			5,008,205.00	4,352,820.00	-13.1
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(404,649.00)	(344,526,00)	-14.9
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(404,649.00)	(344,526.00)	-14.9
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,138,101.00	733,452.00	-35.6
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			1,138,101.00	733,452.00	-35.6
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			1,138,101.00	733,452.00	-35.6
2) Ending Balance, June 30 (E + F1e)			733,452.00	388,926.00	-47.0
Components of Ending Fund Balance				000	
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	45,322.86	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	688,129.14	388,926.00	-43.5
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0,00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
G. ASSETS			- S		
1) Cash			distribution of the state of th		
a) in County Treasury		9110	(184,448.37)	and the second s	
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	wa.commonoone	
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00	TOTO A POPULATION OF THE PROPERTY OF THE PROPE	
e) Collections Awaiting Deposit		9140	0.00	- Territoria de la composition della composition	
· · · · · · · · · · · · · · · · · · ·					
2) Investments		9150	0.00.1	i	
Investments     Accounts Receivable		9150 9200	0.00 3,063,00	**************************************	

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00	and and	
6) Stores		9320	45,322.86	Account of the contract of the	
7) Prepaid Expenditures		9330	0.00	***	
8) Other Current Assets		9340	1,342.00	TO CASE OF THE PROPERTY OF THE	
9) Lease Receivable		9380	0.00	W. Hard	
10) TOTAL, ASSETS			(134,720.51)		
H. DEFERRED OUTFLOWS OF RESOURCES					<del></del>
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00	-	
I. LIABILITIES			<u> </u>		
1) Accounts Payable		9500	354.16		
2) Due to Grantor Governments		9590	0.00	200	
			1		
3) Due to Other Funds		9610	0.00	-	
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			354.16		
J. DEFERRED INFLOWS OF RESOURCES				diamental de la companya del companya del companya de la companya	
1) Deferred Inflows of Resources		9690	0.00	Anaeliadobo	
2) TOTAL, DEFERRED INFLOWS			0.00	Annamora	
K, FUND EQUITY				-	
(G10 + H2) - (I6 + J2)			(135,074.67)	water-out on the	
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,081,142.00	1,441,546.00	-30.7
Donated Food Commodities		8221	0.00	0.00	0.0
All Other Federal Revenue		8290	100,000.00	0.00	-100.0
TOTAL, FEDERAL REVENUE			2,181,142.00	1,441,546.00	-33.9
OTHER STATE REVENUE		······································	2,72.,77.2.22	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
		8520	2,420,514.00	2,562,748.00	5.9
Child Nutrition Programs			1 (	1	
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			2,420,514.00	2,562,748.00	5.99
OTHER LOCAL REVENUE				Lau A A A A A A A A A A A A A A A A A A A	
Other Local Revenue				**************************************	
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Food Service Sales		8634	(5,000.00)	0.00	-100.0
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	2,000.00	2,000.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0
Other Local Revenue					4,0
		8699	4,900.00	2,000.00	-59.2
All Other Local Revenue		0099	1		
TOTAL, OTHER LOCAL REVENUE			1,900.00	4,000.00	110.5
TOTAL, REVENUES			4,603,556.00	4,008,294.00	-12.9
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0,0
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,066,362.00	1,189,475.00	11.5
Classified Supervisors' and Administrators' Salaries		2300	115,071.00	115,071.00	0.0
Clerical, Technical and Office Salaries		2400	54,567.00	60,230.00	10.4
Other Classified Salaries		2900	0.00	0.00	0.0
		2000	1,236,000.00	1,364,776.00	10.4
TOTAL, CLASSIFIED SALARIES			1,250,000.00	1,00-1,770.00	10.4
EMPLOYEE BENEFITS		2404 2422	1		
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	275,718.00	325,001.00	17.9
OASDI/Medicare/Alternative		3301-3302	90,889.00	102,083.00	12.3
Health and Welfare Benefits		3401-3402	191,811.00	227,983.00	18.5
			1		
Unemployment Insurance		3501-3502	5,982.00	668.00	-88.8

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					E8BX6HHS2X(2023-24
Description R	esource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	147.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,750.00	6,208.00	-19.9%
TOTAL, EMPLOYEE BENEFITS			590,718.00	683,535.00	15.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	376,355.00	344,500.00	-8.5%
Noncapitalized Equipment		4400	60,200.00	0.00	-100.0%
Food		4700	2,069,794.00	1,600,000.00	-22.7%
TOTAL, BOOKS AND SUPPLIES			2,506,349.00	1,944,500.00	-22.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,776.00	2,000.00	-28.0%
Dues and Memberships		5300	615.00	650.00	5.7%
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	42,000.00	42,000.00	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	167,000.00	40,000.00	-76.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			212,391.00	84,650.00	-60.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	326,489.00	150,000.00	-54.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			326,489.00	150,000.00	-54.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)		······································			5.1.7.
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		, ,,,,	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	136,258.00	125,359.00	-8.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		, 550	136,258.00	125,359.00	-8.0%
TOTAL, EXPENDITURES			5,008,205.00	4,352,820.00	-13.1%
INTERFUND TRANSFERS			3,000,200.00	4,332,820.00	-13.176
INTERFUND TRANSFERS IN					
From; General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0313	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT	***************************************		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00
(b) TOTAL, INTERFUND TRANSFERS OUT		7019			0.0%
	······································		0.00	0.00	0.0%
OTHER SOURCES/USES SOURCES					
Other Sources					
		9005			
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds		9070			
Proceeds from CRITAG		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES	***************************************	······································	0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Page 3

### Budget, July 1 Cafeteria Special Revenue Fund Expenditures by Object

31 66951 0000000 Form 13 E8BX6HHS2X(2023-24)

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%

### Budget, July 1 Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

31 66951 0000000 Form 13 E8BX6HHS2X(2023-24)

	Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
	5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)		
	5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	681,043.14	381,840.00
	5810	Other Restricted Federal	4,023.00	4,023.00
Total, Restricted Balance		The restricted regeral	3,063.00	3,063.00
			688, 129. 14	388,926.00

Description	Resource Codes	Object Codes	2022-23 Estimated		E8BX6HHS2X(2
A. REVENUES			Actuals	2023-24 Budge	et Percent Difference
1) LCFF Sources					
2) Federal Revenue		8010-8099	0.	00	0.00
3) Other State Revenue		8100-8299	14 A 14 A 10 A 10.		0.00
4) Other Local Revenue		8300-8599	0.	90	0.00
5) TOTAL, REVENUES		8600-8799	0.	~	200
B. EXPENDITURES			0.0	na	000
1) Certificated Salaries					7.00
2) Classified Salaries		1000-1999	0.0	10	.00
3) Employ ee Benefits		2000-2999	0.0		00
4) Books and Supplies		3000-3999	0.0		00
5) Services and Other Operating Expenditures		4000-4999	0.0	•	00
6) Capital Outlay		5000-5999	82,956.0		.00
7) Other Outgo (excluding Transfers of Indirect Costs)		6000-6999	0.0	.	-100
8) Other Outgo - Transfers of Indirect Costs		7100-7299,7400-7499		.	00 0
9) TOTAL, EXPENDITURES		7300-7399	e filiabilità de la compania del compania del compania de la compania del compania del compania de la compania del compani	J	00 0
			82,956.00	•	00 0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			62,956.00	0.	-100
D. OTHER FINANCING SOURCES/USES			(82,956.00)	0.4	-100.
1) Interfund Transfers					-100.
a) Transfers In				and the same of th	***
b) Transfers Out		8900-8929	500,000.00	500,000.0	20
2) Other Sources/Uses		7600-7629	0.00	1	
a) Sources				-	0.0
b) Uses		8930-8979	0.00	0.0	0
3) Contributions		7630-7699	0.00		
4) TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	0.00	0.0	2. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5.
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500,000.00	0.0 500,000.0	
FUND BALANCE, RESERVES			417,044,00		0.0
1) Beginning Fund Balance		· · · · · · · · · · · · · · · · · · ·	117,017,00	500,000.00	19.9
a) As of July 1 - Unaudited					
b) Audit Adjustments		9791	0.00		
		9793	0.00	417,044.00	Ne
c) As of July 1 - Audited (F1a + F1b) d) Other Restatements			0.00	0.00	0.09
		9795	0.00	417,044.00	Ne
e) Adjusted Beginning Balance (F1c + F1d)		0730	0.00	0.00	0.09
2) Ending Balance, June 30 (E + F1e)			0.00	417,044.00	Nev
Components of Ending Fund Balance			417,044.00	917,044.00	119.9%
a) Nonspendable					
Revolving Cash					A STATE OF THE STA
Stores		9711	0.00	0.00	0.0%
Prepaid Items		9712	0.00	0.00	0.0%
All Others		9713	0.00	0.00	0.0%
b) Restricted		9719	0,00	0.00	The second second second second
c) Committed		9740	417,044.00	917,044.00	0.0%
Stabilization Arrangements		ľ			119.9%
Other Commitments		9750	0.00	0.00	
d) Assigned		9760	0.00	0.00	0.0%
Other Assignments			***************************************	0.00	0.0%
a) Unassigned/Unappropriated Reserve for Economic Uncertainties		9780	0.00		
Unassigned/Unappropriated Amount		9789	0.00	0.00	0.0%
SSETS		9790		0.00	0.0%
Cash			0.00	0.00	0.0%
) in County Treasury			Volunterappe	of contract of the contract of	
		9110	/205.055	асмандирово	
Fair Value Adjustment to Cash in County Treasury     Page		9111	(205,936.42)	MAN PARAMETER STATE OF THE STAT	
) in Banks		9120	0.00	Professional Application (Inc.)	
) in Revolving Cash Account		j	0.00	Al-	
) with Fiscal Agent/Trustee		9130	0.00		
		9135	0.00		
Collections Awaiting Deposit		1	3	1	
nv estments		9140	0.00	over essablica	
		9140 9150 9200		wer or the humanous of the	

Description					E8BX6HHS2X(2
5) Due from Other Funds	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent
6) Stores		9310	0.00		Difference
7) Prepaid Expenditures		9320	0.00	.	
8) Other Current Assets		9330	5.00	1	
9) Lease Receivable		9340	0.00		
10) TOTAL, ASSETS		9380	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES			(205,936.42)	The second	
Deferred Outflows of Resources			(203,936.42)		
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00		
I. LIABILITIES			0.00		
1) Accounts Payable			0.00		
2) Due to Grantor Governments		9500	0.00	The second	
3) Due to Other Funds		9590	0.00		
4) Current Loans		9610	0.00		
5) Unearned Revenue		9640	0.00		
6) TOTAL, LIABILITIES		9650		No.	
J. DEFERRED INFLOWS OF RESOURCES		0000	0.00	sentinosių sigi	
Deferred Inflows of Resources			0.00		
2) TOTAL, DEFERRED INFLOWS		9690			
K. FUND EQUITY			0.00		
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES			only descent		
LCFF Transfers			(205,936,42)		
LCFF Transfers - Current Year					
		9004			
LCFF/Revenue Limit Transfers - Prior Years TOTAL, LCFF SOURCES		8091 8099	0.00	0.00	0.09
DTHER STATE REVENUE		0099	0.00	0.00	0.09
All Other State Revenue			0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE		8590			
OTHER LOCAL REVENUE		6590	0.00	0.00	0.0%
Other Local Revenue			0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction Sales			- ipilana	Propada	
		8625	0.00	0.00	0.0%
Sale of Equipment/Supplies Interest		2004			3,0
		8631	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8660	0.00	0.00	0.0%
Other Local Revenue		8662	0.00	0.00	0.0%
All Other Local Revenue				Manager Commander	0.076
All Other Transfers In from All Others		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		8799	0.00	0.00	0.0%
TAL, REVENUES			0.00	0.00	
ASSIFIED SALARIES			0.00	0.00	0.0%
Classified Support Salaries					0.0%
ther Classified Salaries		2200	0.00	0.00	_
OTAL, CLASSIFIED SALARIES		2900	0.00	0.00	0.0%
PLOYEE BENEFITS			0.00	0.00	0.0%
TRS				0.00	0.0%
ERS .	3	1101-3102	0.00	0.00	
ASDI/Medicare/Alternative	3	201-3202	0.00	0.00	0.0%
ealth and Welfare Benefits	3	301-3302	0.00		0.0%
employment Insurance	3	401-3402	0.00	0.00	0.0%
orkers' Compensation	3	501-3502	0.00		0.0%
EB, Allocated	34	601-3602	0.00	0.00	0.0%
EB, Active Employees	37	701-3702	0.00	0.00	0.0%
er Employee Benefits	37	751-3752	0.00	0.00	0.0%
TAL, EMPLOYEE BENEFITS	39	01-3902	0.00	0.00	0.0%
CS AND SUPPLIES			0.00	0.00	0.0%
oks and Other Reference Materials			0.00	0.00	0.0%
erials and Supplies		4200	0.00		
		1	0.00	0.00	0.0%
capitalized Equipment		4300	0.00		
capitalized Equipment AL. BOOKS AND SUPPLIES		4300 4400	0.00	0.00	0.0%

				E8BX6HHS2X(2
Resource Codes	Object Codes	2022-23 Estimated	2023-24 Budget	Percent
		Actuals		Difference
	5100			
		0.00	0.00	O.W. In succession
		1	0.00	
		82,956.00	0.00	-10
		0.00	0,00	ł .
		0.00	0.00	
	5800	0.00	0.00	To delivery
		82,956.00	0.00	-100
				7,00
	6170	0.00	0.00	0
	6200	0.00		
	6400	0.00		0.
	6500	0.00	1	0.
	6600	0.00		0.
	6700	ł		0.
		i .		0.
			0.00	0.
	7438	0.00		
	7439	1	1	0.0
		1 1	4	0.0
			0.00	0.0
		82,956.00	0.00	-100.0
	8010			
	0313	!	500,000.00	0.0
		500,000.00	500,000.00	0.09
	7640			
	7619	0.00	0.00	0.09
		0.00	0.00	0.09
	ļ			
	8965	0.00	0.00	0.0%
	1	***************************************	MATERIAL PROPERTY.	0.076
	8972	0.00	0.00	0.0%
	8974	0.00	0.00	0.0%
	8979	0.00	0.00	0.0%
		0.00	į	
	T			0.0%
	7651	0.00	0.00	A 541
	7699	0.00		0.0%
		0.00	9	0.0%
	į.		0,00	0.0%
	8980	0.00	2 44	
		parameter in terresis in the first first first	0.00	0.0%
	8990	n na		
	8990	0.00	0.00	0.0%
	Expenditures by Ob	Sesource Codes	Separate   Separate	Sesource Codes

### Budget, July 1 Deferred Maintenance Fund Exhibit: Restricted Balance Detail

31 66951 0000000 Form 14 E8BX6HHS2X(2023-24)

Total, Restricted Balance	Resource 9010	Description Other Restricted Local	2022-23 Estimated Actuals	2023-24 Budget
			417,044.00	917,044.00
			417,044.00	917,044.00

## Budget, July 1 Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

31 66951 0000000 Form 17 E8BX6HHS2X(2023-24)

Description Resource Codes	Object Codes	2022-23 Estimated		0
A. REVENUES	Joject Codes	Actuals	2023-24 Budget	Percent Difference
1) LCFF Sources				
2) Federal Revenue	8010-8099	0,00	0.00	
3) Other State Revenue	8100-8299	0.00	0.00	
4) Other Local Revenue	8300-8599	0.00	0.00	
5) TOTAL, REVENUES	8600-8799	8,800.00	10,000.00	
B. EXPENDITURES		8,800.00	10,000.00	
1) Certificated Salaries				
2) Classified Salaries	1000-1999	0.00	0.00	
3) Employee Benefits	2000-2999	0.00	0.00	
4) Books and Supplies	3000-3999	0.00	0.00	
	4000-4999	0.00	0,00	
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	
6) Capital Outlay	6000-6999	0.00	0.00	
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499	0.00		
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	
9) TOTAL, EXPENDITURES		0.00	0.00	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		0.00	0.00	
MANUFING SOURCES AND USES (A5 - B9)		8,800.00	10,000.00	4
O. OTHER FINANCING SOURCES/USES			17,250,30	1
1) Interfund Transfers		Primoras	Additional	
a) Transfers In	8900-8929	0.00		
b) Transfers Out	7600-7629	0.00	0.00	
2) Other Sources/Uses		0.00	0.00	
a) Sources	8930-8979			
b) Uses		0.00	0.00	,
3) Contributions	7630-7699	0.00	0.00	
4) TOTAL, OTHER FINANCING SOURCES/USES	8980-8999	0.00	0.00	
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	***************************************	0.00	0.00	
FUND BALANCE, RESERVES		8,800.00	10,000.00	13
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	į		Manager 1	
b) Audit Adjustments	9791	724,776.00	733,576.00	1
c) As of July 1 - Audited (F1a + F1b)	9793	0.00	0.00	C
d) Other Restatements		724,776.00	733,576.00	1
	9795	0.00	0.00	C
e) Adjusted Beginning Balance (F1c + F1d)		724,776.00	733,576.00	
2) Ending Balance, June 30 (E + F1e)		733,576.00	743,576.00	1
Components of Ending Fund Balance	ŀ	PARLECHE NAVANSER		1 Awaren bertanak
a) Nonspendable	Į.			
Revolving Cash	9711			
Stores	9712	0.00	0.00	0
Prepaid Items	9713	0.00	0.00	0.
All Others	Į.	0.00	0.00	0.
b) Restricted	9719	0.00	0.00	0.
c) Committed	9740	0.00	0.00	0.
Stabilization Arrangements		at the same of the	***************************************	
Other Commitments	9750	0.00	0.00	0.
d) Assigned	9760	733,576.00	743,576.00	1.
Other Assignments		***		
	9780	0.00	0.00	0.
e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount	9789	0.00	0.00	0.1
Unassigned/Unappropriated Amount USSETS	9790	0.00	0.00	0.0
Cash				0.1
		0000	With animonology	
a) in County Treasury	9110	734,699.71	чени	
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00		
b) in Banks	9120		more and a second	
c) in Revolving Cash Account	E.	0.00	***************************************	
d) with Fiscal Agent/Trustee	1	0.00		
e) Collections Awaiting Deposit	9135	0.00		
Investments	9140	0.00		
Accounts Receivable	9150	0.00	passimining	
	9200	0.00	THE COLUMN TWO IS NOT	
Due from Grantor Government				

## Budget, July 1 Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

31 66951 0000000 Form 17 E8BX6HHS2X(2023-24)

Description			1	T	E8BX6HHS2X(20
5) Due from Other Funds	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
6) Stores		9310	0.00	CONTRACTOR AND ADDRESS OF THE ADDRES	
7) Prepaid Expenditures		9320	0.00		W 0.00000 PER
8) Other Current Assets		9330	0.00	-	No. of the Contract of the Con
9) Lease Receivable		9340	0.00		900
10) TOTAL, ASSETS		9380	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES			734,699.71		
1) Deferred Outflows of Resources					<del> </del>
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00		THE PARTY AND TH
I. LIABILITIES			0,00	a marin managagaga	E Wilder
1) Accounts Payable					
2) Due to Grantor Governments		9500	0.00		National Advantage of the Control of
3) Due to Other Funds		9590	0.00		OM Control of the Con
4) Current Loans		9610	0.00		
5) Unearned Revenue		9640	Selection in the selection of the select		
6) TOTAL, LIABILITIES		9650	0.00		
J. DEFERRED INFLOWS OF RESOURCES			0.00		
1) Deferred Inflows of Resources					
		9690	0.00	1000	
2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY			0.00		
(G10 + H2) - (I6 + J2)			734.699.71		
OTHER LOCAL REVENUE			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	200	
Interest		8660	8,800.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	10,000.00	13.6
TOTAL, OTHER LOCAL REVENUE			8,800.00	0.00	0.0
OTAL, REVENUES			<del> </del>	10,000.00	13.6
NTERFUND TRANSFERS			8,800.00	10,000.00	13.6
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		00.0	0.00	0.00	0.09
INTERFUND TRANSFERS OUT			0.00	0.00	0.09
To: General Fund/CSSF		7612		W PRE	
To: State School Building Fund/County School Facilities Fund		7612	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		7619	0.00	0.00	0.0%
THER SOURCES/USES			0.00	0.00	0.0%
SOURCES					
Other Sources		İ			
Transfers from Funds of Lapsed/Reorganized LEAs					
(c) TOTAL, SOURCES		8965	0.00	0.00	0.0%
BES			0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs					
(d) TOTAL, USES		7651	0.00	0.00	0.0%
NTRIBUTIONS			0.00	0.00	0.0%
Contributions from Restricted Revenues					
e) TOTAL, CONTRIBUTIONS		8990	0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%
THANGING SOURCES/USES (a - b + c - d + e)			0.00	0,00	0.0%

### Budget, July 1 Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

31 66951 0000000 Form 17 E8BX6HHS2X(2023-24)

Resource Description Standard 
Description	Resource Codes	Object Codes	2022-23 Estimated	2023-24 Budget	Percent
A. REVENUES			Actuals	Zveo-24 Budget	Difference
1) LCFF Sources		8010-8099			
2) Federal Revenue		8100-8299	0.00	0.00	
3) Other State Revenue		8300-8599	0.00		
4) Other Local Revenue		8600-8799	0.00	0.50	C
5) TOTAL, REVENUES		8000-8799	0.00	1	C
B. EXPENDITURES			0.00	0.00	0
1) Certificated Salaries		1000 1000			
2) Classified Salaries		1000-1999 2000-2999	0.00		0
3) Employ ee Benefits			226,876.00	0.00	-100
4) Books and Supplies		3000-3999	106,148.00	0.50	-100
5) Services and Other Operating Expenditures		4000-4999	0.00	9.00	0
6) Capital Outlay		5000-5999	10,700.00	0.00	-100
7) Other Outgo (excluding Transfers of Indirect Costs)		6000-6999	0.00	0.00	0.
8) Other Outgo - Transfers of Indirect Costs		7100-7299, 7400-7499	676,784.00	0.00	-100.
9) TOTAL, EXPENDITURES		7300-7399	0.00	0.00	0.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 - B9)			1,020,508.00	0.00	-100.
D. OTHER FINANCING SOURCES/USES			(1,020,508.00)	0.00	-100,
1) Interfund Transfers					.30,
a) Transfers In				oonunggy, A.A.	
b) Transfers Out		8900-8929	7,597,831.00	0.00	-100.6
2) Other Sources/Uses		7600-7629	125,455.00	0.00	-100.0
a) Sources					100.
b) Uses		8930-8979	0.00	0.00	0.0
3) Contributions		7630-7699	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	0.00	0.00	0.0
			7,472,376.00	0.00	-100.0
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,451,868.00	0.00	·
FUND BALANCE, RESERVES  1) Beginning Fund Balance				0.00	-100.0
			***		
a) As of July 1 - Unaudited		9791	10,617,469.00	17,069,337.00	20.0
b) Audit Adjustments		9793	0.00	-	60.8
c) As of July 1 - Audited (F1a + F1b)			10,617,469.00	0.00 17,069,337.00	0.0
d) Other Restatements		9795	0.00	1	60.8
e) Adjusted Beginning Balance (F1c + F1d)			10,617,469.00	0.00	0.09
2) Ending Balance, June 30 (E + F1e)			17,069,337.00	17,069,337.00	60.89
Components of Ending Fund Balance			17,003,337,00	17,069,337.00	0.09
a) Nonspendable			-		
Revolving Cash		9711	0.00		
Stores		9712	0.00	0.00	0.09
Prepaid Items		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed		9/40	17,069,337.00	17,069,337.00	0.0%
Stabilization Arrangements					
Other Commitments		9750	0.00	0.00	0.0%
d) Assigned		9760	0.00	0.00	0.0%
Other Assignments					
e) Unassigned/Unappropriated		9780	0.00	0.00	0.0%
Reserve for Economic Uncertainties		Į.			
Unassigned/Unappropriated Amount		9789	0.00	0.00	0.0%
SSETS	w	9790	0.00	0.00	0.0%
Cash					
a) in County Treasury			West	Appropriess	
Fair Value Adjustment to Cash in County Treasury		9110	8,878,400.73	Marine conserve	
b) in Banks		9111	0.00	AMIN'monor	
c) in Revolving Cash Account		9120	0.00	остепнам и	
d) with Fiscal Agent/Trustee		9130	0.00	months of the second	
Oldections Awaiting Deposit		9135	113,219.02	опполагандара	
		9140	0.00	and the second s	
Investments		9150	0.00		
Accounts Receivable		0.00			

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent
4) Due from Grantor Government		9290	O.00	-	Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330			
8) Other Current Assets		9340	0.00		
9) Lease Receivable			0.00		
10) TOTAL, ASSETS		9380	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES			8,991,619.75		***************************************
1) Deferred Outflows of Resources				0000	
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00	hones of the second of the sec	
. LIABILITIES			0.00		
1) Accounts Payable					
Due to Grantor Governments		9500	0.00	and the same of th	
3) Due to Other Funds		9590	0.00		
		9610	0,00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00	- Charleston - Cha	
2) TOTAL, DEFERRED INFLOWS			0.00	and Constitution of the Co	
. FUND EQUITY		· · · · · · · · · · · · · · · · · · ·			
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			8,991,619,75		
EDERAL REVENUE		***************************************			······································
FEMA		8281	0.00	0.00	
All Other Federal Revenue		8290	0.00	0.00	
TOTAL, FEDERAL REVENUE		0200	1	0.00	
THER STATE REVENUE	······································		0.00	0.00	
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		2		Man	
Other Subventions/In-Lieu Taxes		8575	0.00	0.00	
All Other State Revenue		8576	0.00	0.00	
TOTAL, OTHER STATE REVENUE		8590	0.00	0.00	
THER LOCAL REVENUE			0.00	0.00	
Other Local Revenue					
County and District Taxes			Na.		
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	
Unsecured Roll		8616	0.00	0.00	
Prior Years' Taxes		8617	0.00	0.00	
Supplemental Taxes		8618	0.00	0.00	
Non-Ad Valorem Taxes				9.00	
Parcel Taxes		8621	0.00	0.00	
Other		8622	0.00	1	
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	(
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	1	0.00	,
Sales		0023	0.00	0.00	
Sale of Equipment/Supplies		2004		# JO WASSILLE	
Leases and Rentals		8631	0.00	0.00	•
nterest		8650	0.00	0.00	
et Increase (Decrease) in the Fair Value of Investments		8660	0.00	0.00	•
Other Local Revenue		8662	0.00	0.00	(
I Other Local Revenue			**************************************	**	
		8699	0.00	0.00	(
All Other Transfers In from All Others		8799	0.00	0.00	(
OTAL, OTHER LOCAL REVENUE		Ì	0.00	0.00	(
TAL, REVENUES			0.00	0.00	
ASSIFIED SALARIES					······································
classified Support Salaries		2200	0.00	0.00	0
lassified Supervisors' and Administrators' Salaries		2300	206,216,00	0.00	-100
lerical, Technical and Office Salaries		2400	20,660.00		
ther Classified Salaries			20,000.00	0.00	-100

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			226,876.00	0.00	-100.0
EMPLOYEE BENEFITS	***************************************				
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	56,082.00	0.00	-100.0
OASDI/Medicare/Alternative		3301-3302	16,367.00	0.00	-100.0
Health and Welfare Benefits		3401-3402	27,018.00	0.00	-100.0
Unemploy ment Insurance		3501-3502	1,087.00	0.00	-100.0
Workers' Compensation		3601-3602	3,258.00	0.00	-100.0
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	2,336.00	0.00	-100.0
TOTAL, EMPLOYEE BENEFITS			106,148.00	0.00	-100.0
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	0.00	0.00	0.0
Noncapitalized Equipment		4400	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES	<del></del>		1		
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	10,700.00	0.00	-100.0
Communications		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,700.00	0.00	-100.0
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.0
Subscription Assets		6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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	676,784.00	0.00	-100.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		7400	676,784.00	0.00	-100.0
TOTAL, EXPENDITURES			1,020,508.00	0.00	
			1,020,508.00	0.00	-100.0
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN		2040	7 507 004 00	0.00	400.0
Other Authorized Interfund Transfers In		8919	7,597,831.00	0.00	-100.0
(a) TOTAL, INTERFUND TRANSFERS IN			7,597,831.00	0.00	-100.0
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	125,455.00	0.00	-100.0
(b) TOTAL, INTERFUND TRANSFERS OUT			125,455.00	0.00	-100.0
OTHER SOURCES/USES					
SOURCES					
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					
			1		

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				and the second	
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES				ELECTRIC CONTROL CONTR	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS				SHALKS KAN	
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)			7,472,376.00	0.00	-100.0%

#### Budget, July 1 Building Fund Exhibit: Restricted Balance Detail

31 66951 0000000 Form 21 E8BX6HHS2X(2023-24)

	Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance	9010	Other Restricted Local	17,069,337.00	17,069,337.00
			17,069,337.00	17,069,337.00

					E8BX6HHS2X(202
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0
2) Federal Revenue		8100-8299	0.00	0.00	0
3) Other State Revenue		8300-8599	0.00	0.00	0
4) Other Local Revenue		8600-8799	4,453,223.00	§	
5) TOTAL, REVENUES		0000 07 00	4,453,223.00	2,150,000.00	-51
B. EXPENDITURES			4,433,223.00	2,150,000.00	-51
1) Certificated Salaries		1000-1999			
2) Classified Salaries		2000-2999	0.00	0.00	C
3) Employ ee Benefits		3000-3999	115,902.00	342,858.00	195
4) Books and Supplies			50,918.00	164,011.00	222
5) Services and Other Operating Expenditures		4000-4999	122,164.00	50,000.00	-59
6) Capital Outlay		5000-5999	272,005.00	175,000.00	-35
7) Other Outgo (excluding Transfers of Indirect Costs)		6000-6999	183,500.00	0.00	-100
		7100-7299, 7400-7499	0.00	0.00	0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0
9) TOTAL, EXPENDITURES			744,489.00	731,869.00	-1
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,708,734.00	1,418,131.00	-61
O. OTHER FINANCING SOURCES/USES		· · · · · · · · · · · · · · · · · · ·			
1) Interfund Transfers			Table 1000	ерешинала	
a) Transfers In		8900-8929	0.00	0.00	0
b) Transfers Out		7600-7629	1,050,000.00	1,050,000.00	
2) Other Sources/Uses			1,500,000.00	1,000,000,00	. 0
a) Sources		8930-8979	0.00	2.22	_
b) Uses		7630-7699	l i	0.00	0
3) Contributions		8980-8999	0.00	0.00	O Alexandra de la companión de la calenda
4) TOTAL, OTHER FINANCING SOURCES/USES		0900-0999	0.00	0.00	0.
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,050,000.00)	(1,050,000.00)	0.
F. FUND BALANCE, RESERVES			2,658,734.00	368,131.00	-86.
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	8,356,431.00	11,015,165.00	31.
b) Audit Adjustments		9793	0.00	0.00	0.
c) As of July 1 - Audited (F1a + F1b)			8,356,431.00	11,015,165.00	31,
d) Other Restatements		9795	0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)			8,356,431.00	11,015,165.00	31.
2) Ending Balance, June 30 (E + F1e)			11,015,165.00	11,383,296.00	3.
Components of Ending Fund Balance					
a) Nonspendable			No.		
Revolving Cash		9711	0.00	0.00	0.
Stores		9712	0.00	0.00	
Prepaid Items		9713	0.00	1	0.
All Others		9719	1	0.00	0.
b) Restricted		i	0.00	0.00	0.
c) Committed		9740	11,015,165.00	11,383,296.00	3.:
Stabilization Arrangements					
Other Commitments		9750	0.00	0.00	0,1
		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	0.00	0.00	0.6
e) Unassigned/Unappropriated		l			
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
ASSETS					
1) Cash					
a) in County Treasury		9110	11,866,053.11	and the second s	
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	Westprompt.ijdes	
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00	The second secon	
d) with Fiscal Agent/Trustee		9135		Name of the Control o	
e) Collections Awaiting Deposit		1	0.00	**************************************	
2) Investments		9140	0.00		
-, ···		9150	0.00		
3) Accounts Receivable		9200	and the same of th	-	

Description			2022.22 5-4		
	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	At Commence	
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00	a de la companya de l	
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,866,053.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00	-	
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00	and the same	
4) Current Loans		9640	0.00	***	
5) Unearned Revenue		9650	0.00	-	
6) TOTAL, LIABILITIES			0.00	митрадоль	
J. DEFERRED INFLOWS OF RESOURCES			1		
1) Deferred Inflows of Resources		9690	0.00	000000000000000000000000000000000000000	
2) TOTAL, DEFERRED INFLOWS			0.00	Woman Araba	
K. FUND EQUITY		·	0.00		Martin
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			11,866,053.11		
OTHER STATE REVENUE			. 1,000,000.11		
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0
All Other State Revenue			0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE		8590	0.00	0.00	0.0
OTHER LOCAL REVENUE			0.00	0.00	0.0
Other Local Revenue					
County and District Taxes				***************************************	
Other Restricted Levies					
Secured Roll				all	
Unsecured Roll		8615	0.00	0.00	0.0
Prior Years' Taxes		8616	0.00	0.00	0.0
Supplemental Taxes		8617	0.00	0.00	0.0
Non-Ad Valorem Taxes		8618	0.00	0.00	0.0
Parcel Taxes					
Other		8621	0.00	0.00	0.0
		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	170,000.00	150,000.00	-11.8
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Fees and Contracts					0.0
Mitigation/Developer Fees		8681	4,283,223.00	2,000,000.00	-53.3
Other Local Revenue			and a second	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	~33.3
All Other Local Revenue		8699	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	
TOTAL, OTHER LOCAL REVENUE			4,453,223.00		0.0
OTAL, REVENUES			4,453,223.00	2,150,000.00	-51.7
ERTIFICATED SALARIES	······································		4,400,223.00	2,150,000.00	-51.7
Other Certificated Salaries		1900	2.22	ченинальны	
TOTAL, CERTIFICATED SALARIES		1300	0.00	0.00	0.0
ASSIFIED SALARIES			0.00	0.00	0.0
Classified Support Salaries		0000		Madis	
Classified Supervisors' and Administrators' Salaries		2200	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2300	107,047.00	313,343.00	192.79
Other Classified Salaries		2400	8,855.00	29,515.00	233.39
		2900	0.00	0.00	0.0

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES	· · · · · · · · · · · · · · · · · · ·		115,902.00	342,858.00	195.8
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	28,787.00	90,825.00	215.5
OASDI/Medicare/Alternative		3301-3302	7,703.00	25,139.00	226.4
Health and Welfare Benefits		3401-3402	11,238.00	39,156.00	248.4
Unemployment Insurance		3501-3502	554.00	168.00	-69.1
Workers' Compensation		3601-3602	1,667.00	5,415.00	224.8
OPEB, Allocated		3701-3702	0.00	0.00	0.4
OPEB, Active Employees		3751-3752	0.00	0.00	0.
Other Employee Benefits		3901-3902	969.00	3,308.00	241.
TOTAL, EMPLOYEE BENEFITS		3331 3332	50,918.00	164,011.00	222.
BOOKS AND SUPPLIES			30,310.00	104,011.00	224.
Approved Textbooks and Core Curricula Materials		4100	0.00	<u></u>	
Books and Other Reference Materials				0.00	0.
Materials and Supplies		4200	0.00	0.00	0.
		4300	67,394.00	50,000.00	-25.
Noncapitalized Equipment		4400	54,770.00	0.00	-100.
TOTAL, BOOKS AND SUPPLIES		***************************************	122,164.00	50,000.00	-59.
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.
Travel and Conferences		5200	140.00	0.00	-100.
Insurance		5400-5450	0.00	0.00	0.
Operations and Housekeeping Services		5500	0.00	0.00	0.
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	546.00	0.00	-100.
Transfers of Direct Costs		5710	0.00	0.00	0.
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.
Professional/Consulting Services and Operating Expenditures		5800	271,319.00	175,000.00	-35.
Communications		5900	0.00	0.00	0.1
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			272,005.00	175,000.00	-35.
CAPITAL OUTLAY		***************************************	***************************************		
Land		6100	0.00	0.00	0.0
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	183,500.00	0.00	-100.
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.
Equipment		6400	0.00	0.00	0.1
Equipment Replacement		6500	0.00	0.00	0.
Lease Assets		6600	0.00	0.00	0.
Subscription Assets		6700	0.00	0.00	
TOTAL, CAPITAL OUTLAY		0700	183,500.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)			163,500.00	0.00	-100.0
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			744,489.00	731,869.00	-1.5
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.:
Other Authorized Interfund Transfers Out		7619	1,050,000.00	1,050,000.00	0.
(b) TOTAL, INTERFUND TRANSFERS OUT			1,050,000.00	1,050,000.00	0.
OTHER SOURCES/USES	············	······································			
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.
			1	2.30	٥.
Other Sources			1		
Other Sources  Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.

California Dept of Education

SACS Financial Reporting Software - SACS V5.1

File: Fund-D, Version 5

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	
(c) TOTAL, SOURCES		33.3	0.00		0.0%
USES			0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00/
All Other Financing Uses		7699	0.00		0.0%
(d) TOTAL, USES		7000		0.00	0.0%
CONTRIBUTIONS			0.00	0.00	0.0%
Contributions from Unrestricted Revenues		8980			
Contributions from Restricted Revenues			0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		8990	0.00	0.00	0.0%
			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,050,000.00)	(1,050,000.00)	0.0%

#### Budget, July 1 Capital Facilities Fund Exhibit: Restricted Balance Detail

31 66951 0000000 Form 25 E8BX6HHS2X(2023-24)

	Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
	9010	Other Restricted Local	11,015,165.00	11,383,296.00
Total, Restricted Balance			11,015,165.00	11,383,296.00

			_	7	E8BX6HHS2X(2023-	
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00		
2) Federal Revenue		8100-8299	0.00	0.00		
3) Other State Revenue		8300-8599	7,472,376.00	0.00		
4) Other Local Revenue		8600-8799	100,326.00	0.00	-	
5) TOTAL, REVENUES			7,572,702.00	0.00		
. EXPENDITURES			7,072,702.00	0.00	-100	
1) Certificated Salaries		1000-1999	0.00			
2) Classified Salaries		2000-2999		0.00		
3) Employee Benefits		3000-3999	0.00	0.00	O	
4) Books and Supplies		4000-4999	0.00	0.00	G	
5) Services and Other Operating Expenditures			0.00	0.00	C	
6) Capital Outlay		5000-5999	0.00	0.00	0	
7) Other Outgo (excluding Transfers of Indirect Costs)		6000-6999	0.00	0.00	0	
8) Other Outgo - Transfers of Indirect Costs		7100-7299, 7400-7499	0.00	0.00	0	
9) TOTAL, EXPENDITURES		7300-7399	0.00	0.00	0	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER	***************************************		0.00	0.00	0	
INANCING SOURCES AND USES (A5 - B9)			7,572,702.00	0.00	-100	
. OTHER FINANCING SOURCES/USES  1) Interfund Transfers						
					na namininano	
a) Transfers In		8900-8929	0.00	0.00	C	
b) Transfers Out		7600-7629	7,472,376.00	0.00	-100	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0	
b) Uses		7630-7699	0.00	0.00	0	
3) Contributions		8980-8999	0.00	0.00	0	
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,472,376.00)	0.00	-100	
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		· · · · · · · · · · · · · · · · · · ·	100,326.00	0.00		
FUND BALANCE, RESERVES			100,020.00	0.00	-100	
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		0704				
b) Audit Adjustments		9791	10,336,716.00	10,437,042.00	1.	
c) As of July 1 - Audited (F1a + F1b)		9793	0.00	0.00	0	
d) Other Restatements			10,336,716.00	10,437,042.00	1.	
·		9795	0.00	0.00	0	
e) Adjusted Beginning Balance (F1c + F1d)			10,336,716.00	10,437,042.00	1.	
2) Ending Balance, June 30 (E + F1e)			10,437,042.00	10,437,042.00	0.	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.	
Stores		9712	0.00	0.00		
Prepaid Items		9713	0.00	0.00		
All Others		9719	0.00		0.	
b) Restricted		9740	1	0.00	0.	
c) Committed		3/40	10,437,042.00	10,437,042.00	<b>0.</b>	
Stabilization Arrangements						
Other Commitments		9750	0.00	0.00	0.	
d) Assigned		9760	0.00	0.00	0.	
Other Assignments				AMERICA		
-		9780	0.00	0.00	0.	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0,00	0.	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.	
ASSETS						
Cash		Ī				
		9110	17,988,384.63			
a) in County Treasury		-				
a) in County Treasury     1) Fair Value Adjustment to Cash in County Treasury		9111	0.00 (			
			0.00			
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	The state of the s		
Fair Value Adjustment to Cash in County Treasury     in Banks		9120 9130	0.00	The control of the co		
1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee		9120 9130 9135	0.00 0.00 0.00	The state of the s		
1) Fair Value Adjustment to Cash in County Treasury     b) in Banks     c) in Revolving Cash Account		9120 9130	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	. 1	my Ky Válistov
7) Prepaid Expenditures		9330	0.00		ooosaa aa
8) Other Current Assets		9340	0.00	APPENDED TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLU	
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS		4000	17,988,384.63	1	
H. DEFERRED OUTFLOWS OF RESOURCES			17,900,364.63	-	<del></del>
1) Deferred Outflows of Resources		9490		A VOICE AND A VOIC	
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00		and the state of t
. LIABILITIES			0.00		
1) Accounts Payable					a voi ta a constanti de la con
2) Due to Grantor Governments		9500	0.00		
3) Due to Other Funds		9590	0.00		and the second s
4) Current Loans		9610	0.00		was a second
		9640	0.00		erentia de la composição
5) Unearned Revenue		9650	0.00		-
6) TOTAL, LIABILITIES			0.00		-
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00	704	
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY			0.00		
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			47.000.004.00	occupanion de la companion de	
EDERAL REVENUE			17,988,384.63		<u> </u>
All Other Federal Revenue					
TOTAL, FEDERAL REVENUE		8290	0.00	0.00	
THER STATE REVENUE			0.00	0.00	1
School Facilities Apportionments		8545	7,472,376.00	0.00	-10
Pass-Through Revenues from State Sources		8587	0.00	0.00	The second secon
All Other State Revenue		8590	0.00	0.00	OPPORTUNITATION OF THE PROPERTY OF THE PROPERT
TOTAL, OTHER STATE REVENUE			7,472,376.00	0.00	-10
THER LOCAL REVENUE				0.00	-10
Sales					
Sale of Equipment/Supplies		8631	0.00		-
Leases and Rentals		8650	0.00	0.00	(
Interest			0.00	0.00	(
Net Increase (Decrease) in the Fair Value of Investments		8660	100,326.00	0.00	-100
Other Local Revenue		8662	0.00	0.00	(
All Other Local Revenue					
		8699	0.00	0.00	(
All Other Transfers In from All Others		8799	0.00	0.00	c
TOTAL, OTHER LOCAL REVENUE			100,326.00	0.00	-100
DTAL, REVENUES			7,572,702.00	0,00	-100
ASSIFIED SALARIES				0.00	-100
Classified Support Salaries		2200	0.00	2.00	_
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	C
Clerical, Technical and Office Salaries			0.00	0.00	0
Other Classified Salaries		2400	0.00	0.00	C
TOTAL, CLASSIFIED SALARIES		2900	0.00	0.00	0
			0.00	0.00	0
IPLOYEE BENEFITS STRS				-	
		3101-3102	0.00	0.00	0
PERS		3201-3202	0.00	0.00	0
ASDI/Medicare/Alternative		3301-3302	0.00	0.00	0
lealth and Welfare Benefits		3401-3402	0.00	0.00	
nemployment Insurance		3501-3502	0.00	. [	0
forkers' Compensation		3601-3602		0.00	0
PEB, Allocated		i	0.00	0.00	0
PEB, Active Employees		3701-3702	0.00	0.00	0
Other Employee Benefits		3751-3752	0.00	0.00	0
		3901-3902	0.00	0.00	0.
OTAL, EMPLOYEE BENEFITS			0.00	0.00	0
OKS AND SUPPLIES		-		Walson and Andrews	
ooks and Other Reference Materials		4200	0.00	0.00	0
faterials and Supplies		1		0.00	U.

					E8BX6HHS2X(2023-24	
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES		***************************************				
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.09	
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	1	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	***	0.0%	
Professional/Consulting Services and Operating Expenditures		5800		0.00	0.0%	
Communications		5900	0.00	0.00	0.09	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		3900	0.00	0.00	0.09	
CAPITAL OUTLAY	***************************************		0.00	0.00	0.09	
Land					77.00	
Land Improvements		6100	0.00	0.00	0.0%	
		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	0.09	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.09	
Subscription Assets		6700	0.00	0.00	0.09	
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)					0.07	
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools		7211				
To County Offices		7212	0.00	0.00	0.0%	
To JPAs			0.00	0.00	0.0%	
All Other Transfers Out to All Others		7213	0.00	0.00	0.0%	
Debt Service		7299	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%	
INTERFUND TRANSFERS				A STATE OF THE STA		
INTERFUND TRANSFERS IN				and the second		
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0,00	0.00	0.0%	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT				0.00	0.070	
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00/	
Other Authorized Interfund Transfers Out		7619	7,472,376.00		0.0%	
(b) TOTAL, INTERFUND TRANSFERS OUT		70.0	7,472,376.00	0.00	-100.0%	
OTHER SOURCES/USES	****		1,412,376.00	0.00	-100.0%	
SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets						
Other Sources		8953	0.00	0.00	0.0%	
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	William		
USES			0.00	0.00	0.0%	
Transfers of Funds from Lapsed/Reorganized LEAs		7654				
(d) TOTAL, USES		7651	0.00	0.00	0.0%	
CONTRIBUTIONS			0.00	0.00	0.0%	
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%	

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### Budget, July 1 County School Facilities Fund Expenditures by Object

31 66951 0000000 Form 35 E8BX6HHS2X(2023-24)

					· · · · · · · · · · · · · · · · · · ·
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues	~~~~	8990	0.00	0.00	
(e) TOTAL, CONTRIBUTIONS		*****			0.0%
TOTAL OTHER EINANGING COURGES (			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,472,376.00)	0.00	-100.0%

### Budget, July 1 County School Facilities Fund Exhibit: Restricted Balance Detail

31 66951 0000000 Form 35 E8BX6HHS2X(2023-24)

	Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance	7710	State School Facilities Projects	10,437,042.00	
			10,437,042.00	10,437,042.00

## Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

31 66951 0000000 Form 40 E8BX6HHS2X(2023-24)

Description R	Resource Codes	Object Codes	2022-23 Estimated	2023-24 Budget	Percent
A. REVENUES			Actuals	2023-24 Budget	Difference
1) LCFF Sources					
2) Federal Revenue		8010-8099	0.0	0.0	
3) Other State Revenue		8100-8299	0.0	0.00	)
4) Other Local Revenue		8300-8599	0.0	0.00	)
5) TOTAL, REVENUES		8600-8799	31,000.0	25,000.00	-
B. EXPENDITURES			31,000.0	25,000.00	1
1) Certificated Salaries					
		1000-1999	0.00	0.00	
2) Classified Salaries		2000-2999	0.00		
3) Employ ee Benefits		3000-3999	0.00		1
4) Books and Supplies		4000-4999	0.00		
5) Services and Other Operating Expenditures		5000-5999	0.00	-	
6) Capital Outlay		6000-6999	1		
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,627.00	-	-1
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	As the service and a service	
9) TOTAL, EXPENDITURES		7300-7399	0.00		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			10,627.00	0.00	-10
INANCING SOURCES AND USES (A5 - B9)			20 272 00		
OTHER FINANCING SOURCES/USES			20,373,00	25,000.00	
1) Interfund Transfers				**************************************	Promorphase
a) Transfers in				and an opposite the state of th	A Wellington
b) Transfers Out		8900-8929	0.00	0.00	
2) Other Sources/Uses		7600-7629	39,705.00	25,000.00	-3
a) Sources					
b) Uses		8930-8979	0.00	0.00	
3) Contributions		7630-7699	0.00	0.00	
		8980-8999	0.00	0.00	
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,705.00)	(25,000.00)	
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,332.00)	0.00	-3
FUND BALANCE, RESERVES			(10,002,00)	0.00	-10
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791			
b) Audit Adjustments			1,909,170.00	1,889,838.00	u-
c) As of July 1 - Audited (F1a + F1b)		9793	0.00	0.00	(
d) Other Restatements			1,909,170.00	1,889,838.00	4
e) Adjusted Beginning Balance (F1c + F1d)		9795	0.00	0.00	(
2) Ending Balance, June 30 (E + F1e)			1,909,170.00	1,889,838.00	-1
Components of Ending Fund Balance			1,889,838.00	1,889,838.00	c
					·
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	
Stores		9712	0.00	and the state of t	0
Prepaid Items		9713		0.00	
All Others		9719	0.00	0.00	0
b) Restricted		Į.	0.00	0.00	0
c) Committed		9740	1,889,838.00	1,889,838.00	0
Stabilization Arrangements		i i			
Other Commitments		9750	0.00	0.00	0.
d) Assigned		9760	0.00	0.00	0.
		ĺ			
Other Assignments		9780	0.00	0.00	0.
e) Unassigned/Unappropriated			u facis ultatorad	la vita sa Nerte water	o. Tara e alia desar
Reserve for Economic Uncertainties		9789	0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00	0,
SSETS		<del></del>	0.00	0.00	0.
Cash			No.	via entre de la constitución de	
a) in County Treasury		0440	444	La de la companya de	
1) Fair Value Adjustment to Cash in County Treasury		9110	1,924,839.39		
		9111	0.00		
		9120	0.00		
b) in Banks				1	
b) in Banks c) in Revolving Cash Account		9130	0.00		
b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee		9130 9135	1		
b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit			0.00	AMAZAN MARKANIA KARANIA	
b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit Investments		9135	1		

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					E8BX6HHS2X(2023-2
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			1,924,839.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					***************************************
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,924,839.39	***	
FEDERAL REVENUE			Annual		
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	31,000.00	25,000.00	-19.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE TOTAL, REVENUES			31,000.00	25,000.00	-19.4%
			31,000.00	25,000.00	-19.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries Other Classified Salaries		2400	0.00	0.00	0.0%
		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES	······································		0.00	0.00	0.0%
MPLOYEE BENEFITS STRS				Add de la constante de la cons	
PERS		3101-3102	0.00	0.00	0.0%
		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%

### Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

					E8BX6HHS2X(2023-24)	
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES					*** ** * * * * * * * * * * * * * * * * *	
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%	
CAPITAL OUTLAY						
Land		6100	10,627.00	0.00	-100.0%	
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		
Lease Assets		6600	0.00		0.0%	
Subscription Assets		6700	1	0.00	0.0%	
TOTAL, CAPITAL OUTLAY		0700	10,627.00	0.00	0.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)		····	10,827.00	0,00	-100.0%	
Other Transfers Out				Mary Amades		
Transfers of Pass-Through Revenues			AND THE PROPERTY OF THE PROPER			
To Districts or Charter Schools		7044				
To County Offices		7211	0.00	0.00	0.0%	
To JPAs		7212	0.00	0.00	0.0%	
All Other Transfers Out to All Others		7213	0.00	0.00	0.0%	
Debt Service		7299	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			10,627.00	0.00	-100.0%	
NTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%	
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT						
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%	
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%	
Other Authorized Interfund Transfers Out		7619	39,705.00	25,000.00	-37.0%	
(b) TOTAL, INTERFUND TRANSFERS OUT			39,705.00	25,000.00	-37.0%	
OTHER SOURCES/USES					***************************************	
SOURCES				ed-removed		
Proceeds				9-089		
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		· <del>-</del>		5.00	5.076	
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		2072				
Proceeds from SBITAs		8973	0.00	0.00	0.0%	
Proceeds from SBITAs		8974	0.00	0.00	0.0%	
				***************************************	0.0% 0.0% 0.0%	

California Dept of Education

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File: Fund-D, Version 5

#### Budget, July 1 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

31 66951 0000000 Form 40 E8BX6HHS2X(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES		, 555	0.00		
CONTRIBUTIONS			0.00	0.00	0.0%
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)			(39,705.00)	(25,000.00)	-37.0%

## Budget, July 1 Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

31 66951 0000000 Form 40 E8BX6HHS2X(2023-24)

- Control of the Cont	Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance	9010	Other Restricted Local	1,889,838.00	
			1,889,838.00	, ,

			T	T	T
Description Reso	ource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES		N-0.			
1) LCFF Sources		8010-8099	0.00	0.00	
2) Federal Revenue		8100-8299	0.00	0.00	
3) Other State Revenue		8300-8599	0.00	0.00	
4) Other Local Revenue		8600-8799	10,408,052.00	9,036,946.00	1
5) TOTAL, REVENUES			10,408,052.00	9,036,946.00	-1
B. EXPENDITURES		····			
1) Certificated Salaries		1000-1999	0.00	0.00	
2) Classified Salaries		2000-2999	0.00	0.00	
3) Employee Benefits		3000-3999	0.00		Todalisa i de la compania del compania del compania de la compania del la compania de a compania del la compani
4) Books and Supplies		4000-4999	1	0.00	3000 PM
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	
6) Capital Outlay			29,050.00	29,450.00	
7) Other Outgo (excluding Transfers of Indirect Costs)	710	6000-6999	0.00	0.00	
8) Other Outgo - Transfers of Indirect Costs	/10	00-7299, 7400-7499	7,283,337.00	7,464,855.00	
9) TOTAL, EXPENDITURES		7300-7399	0.00	0.00	
. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES REFORE OTHER	······································		7,312,387.00	7,494,305.00	
NANCING SOURCES AND USES (A5 - B9)	·	~~~	3,095,665.00	1,542,641.00	4
OTHER FINANCING SOURCES/USES  1) Interfund Transfers		,			
a) Transfers in		8900-8929	1,050,000.00	1,050,000.00	
b) Transfers Out		7600-7629	0.00	0.00	
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	
b) Uses		7630-7699	0.00	0.00	
3) Contributions		8980-8999	0.00	0.00	
4) TOTAL, OTHER FINANCING SOURCES/USES			1,050,000.00	1,050,000.00	
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,145,665.00		
FUND BALANCE, RESERVES			4,140,000.00	2,592,641.00	
1) Beginning Fund Balance				The state of the s	
a) As of July 1 - Unaudited		9791	40 242 520 00		
b) Audit Adjustments		9793	19,343,539.00	23,489,204.00	2
c) As of July 1 - Audited (F1a + F1b)		9/93	0.00	0.00	
d) Other Restatements			19,343,539.00	23,489,204.00	2
e) Adjusted Beginning Balance (F1c + F1d)		9795	0.00	0.00	
2) Ending Balance, June 30 (E + F1e)			19,343,539.00	23,489,204.00	2
			23,489,204.00	26,081,845.00	
Components of Ending Fund Balance					
a) Nonspendable			olia della d		
Revolving Cash		9711	0.00	0.00	
Stores		9712	0.00	0.00	
Prepaid Items		9713	0.00	0.00	
All Others		9719	0.00	0.00	
b) Restricted		9740	23,489,204.00	26,081,845.00	
c) Committed		01.10	25,465,204.00	20,081,845.00	<b>1</b> Van State Alle George
Stabilization Arrangements		9750			
Other Commitments		1	0.00	0.00	
d) Assigned		9760	0.00	0.00	
Other Assignments				Passon	
e) Unassigned/Unappropriated		9780	0.00	0.00	
		ŀ			
Reserve for Economic Uncertainties		9789	0.00	0.00	
Unassigned/Unappropriated Amount		9790	0.00	0.00	
ASSETS					
Cash			-	aminonata	
a) in County Treasury		9110	22,487,015.91		
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	***		
e) Collections Awaiting Deposit			25,579.00		
) Investments		9140	0.00		
y ==		9150	0.00	and the second s	
3) Accounts Receivable					

					E8BX6HHS2X(2023
Description	esource 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	-	The state of the s
6) Stores		9320	0.00		Particularly
7) Prepaid Expenditures		9330	0.00		And the specimens
8) Other Current Assets		9340	0.00		отого
9) Lease Receivable		9380	0.00		A A A Partie wood
10) TOTAL, ASSETS			22,512,594.91		Transmission of GO
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00	Philipping and the state of the	
I. LIABILITIES					
1) Accounts Payable		9500	0.00	design or many	
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00	Y parameter and the second sec	
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			1		
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			22,512,594.91		
FEDERAL REVENUE		***************************************	221012,001.01		
All Other Federal Revenue		8290	0.00	0.00	2.0
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0
OTHER STATE REVENUE			0.00	0.00	0.0
Tax Relief Subventions				and the same of th	
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	2.2
Other Subventions/In-Lieu Taxes		8576	0.00	1	0.0
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.04
OTHER LOCAL REVENUE		······································	0.00	0.00	0.09
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	
Unsecured Roll		8616	0.00	0.00	0.0
Prior Years' Taxes		8617	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.0
Non-Ad Valorem Taxes		00.0	0.00	0.00	0.09
Parcel Taxes		8621	0.00		
Other		8622	0.00 6,553,052.00	0.00	0.09
Community Redevelopment Funds Not Subject to LCFF Deduction		8625		6,786,946.00	3.69
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.09
Sales		0029	0.00	0.00	0.0%
Sale of Equipment/Supplies		8631			
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments			255,000.00	250,000.00	-2.0%
Other Local Revenue		8662	0.00	0.00	0.0%
All Other Local Revenue		9600			
All Other Transfers In from All Others		8699	3,600,000.00	2,000,000.00	-44.49
TOTAL, OTHER LOCAL REVENUE		8799	0.00	0.00	0.09
OTAL, REVENUES			10,408,052.00	9,036,946.00	-13.29
ASSIFIED SALARIES			10,408,052.00	9,036,946.00	-13.29
Classified Support Salaries			**		
Classified Supervisors' and Administrators' Salaries		2200	0.00	0.00	0.0%
Classified Supervisors and Administrators Salaries  Clerical, Technical and Office Salaries		2300	0.00	0.00	0.0%
		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%

					E8BX6HHS2X(2023-24	
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
EMPLOYEE BENEFITS						
STRS		3101-3102	0.00	0.00	0.09	
PERS		3201-3202	0.00	0.00	0.09	
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.09	
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		0001-0002	0.00	0.00		
BOOKS AND SUPPLIES		**************************************	0.00	0.00	0.0	
Books and Other Reference Materials		4200				
Materials and Supplies			0.00	0.00	0.0	
		4300	0.00	0.00	0.0	
Noncapitalized Equipment		4400	0.00	0.00	0.0	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0	
Travel and Conferences		5200	0.00	0.00	0.0	
Insurance		5400-5450	0.00	0.00	0.0	
Operations and Housekeeping Services		5500	0.00	0.00	0.0	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0	
Transfers of Direct Costs		5710	0.00	0.00	0.0	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0	
Professional/Consulting Services and Operating Expenditures		5800	29,050.00	29,450.00	1.4	
Communications		5900	0.00	0.00	0.0	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,050.00	29,450.00	1.4	
CAPITAL OUTLAY			25,000.00	29,430.00	1.4	
Land		6100	0.00	0.00	0.00	
Land Improvements		6170			0.0	
Buildings and Improvements of Buildings			0.00	0.00	0.0	
		6200	0.00	0.00	0.0	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0	
Equipment		6400	0.00	0.00	0.0	
Equipment Replacement		6500	0.00	0.00	0.0	
Lease Assets		6600	0.00	0.00	0.0	
Subscription Assets		6700	0.00	0.00	0.0	
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools		7211	0.00	0.00	0.0	
To County Offices		7212	0.00	0.00	0.0	
To JPAs		7213	0.00	0.00	0.0	
All Other Transfers Out to All Others		7299	0.00	0.00	0.0	
Debt Service						
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0	
Debt Service - Interest		7438	4,781,590.00	4.700.260.00	-1.7	
Other Debt Service - Principal		7439	2,501,747.00	2,764,595.00		
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		7400	7,283,337.00		10.5	
TOTAL, EXPENDITURES	A-11-11-11-11-11-11-11-11-11-11-11-11-11		·	7,464,855.00	2.5	
			7,312,387.00	7,494,305.00	2.5	
INTERFUND TRANSFERS INTERFUND TRANSFERS IN						
		9040	1 050 000 55	4 222 222		
Other Authorized Interfund Transfers In		8919	1,050,000.00	1,050,000.00	0.0	
(a) TOTAL, INTERFUND TRANSFERS IN			1,050,000.00	1,050,000.00	0.0	
INTERFUND TRANSFERS OUT						
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0	
OTHER SOURCES/USES						
SOURCES						
Proceeds						
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0	

California Dept of Education

SACS Financial Reporting Software - SACS V5.1

File: Fund-D, Version 5

31 86951 0000000 Form 49 E8BX6HHS2X(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Sources	······································				1
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					0.074
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES			0.00	0.00	0.076
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0,00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,050,000.00	1,050,000.00	0.0%

### Budget, July 1 Capital Project Fund for Blended Component Units Exhibit: Restricted Balance Detail

31 66951 0000000 Form 49 E8BX6HHS2X(2023-24)

	Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
	9010	Other Restricted Local	23,489,204.00	26,081,845.00
Total, Restricted Balance			23,489,204.00	26,081,845.00

Description			0000	I	1
	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.
2) Federal Revenue		8100-8299	0.00	0.00	0.
3) Other State Revenue		8300-8599	0.00	0.00	0.
4) Other Local Revenue		8600-8799	100.00	100.00	0.
5) TOTAL, REVENUES			100.00	100.00	0.
B. EXPENSES				700.00	U.
1) Certificated Salaries		1000-1999	0.00	0.00	
2) Classified Salaries		2000-2999	6.00	0.00	0
3) Employee Benefits		3000-3999	0.00	0.00	0
4) Books and Supplies		4000-4999	0.00		0
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.
6) Depreciation and Amortization		6000-6999	at the received the streets are	0.00	0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.
9) TOTAL, EXPENSES		1300-1399	0.00	0.00	0.
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER			0.00	0.00	0.
INANCING SOURCES AND USES (A5 - B9)  OTHER FINANCING SOURCES/USES			100.00	100.00	0.
1) Interfund Transfers				Management	***************************************
a) Transfers In			The state of the s	поторальници	
b) Transfers Out		8900-8929	0.00	0.00	0.
2) Other Sources/Uses		7600-7629	0.00	0.00	0.
a) Sources				Control of the Contro	
		8930-8979	0.00	0.00	0.
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.1
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
NET INCREASE (DECREASE) IN NET POSITION (C + D4)			100.00	100.00	0.0
NET POSITION					
1) Beginning Net Position				and the second	
a) As of July 1 - Unaudited		9791	7,315.00	7,415.00	1.4
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			7,315.00	7,415.00	
d) Other Restatements		9795	0.00	0.00	1.4
e) Adjusted Beginning Net Position (F1c + F1d)			7,315.00	7,415.00	0.0
2) Ending Net Position, June 30 (E + F1e)			7,415.00		1.4
Components of Ending Net Position			7,415.00	7,515.00	1.3
a) Net Investment in Capital Assets		9796			
b) Restricted Net Position		9797	0.00	0.00	0.0
c) Unrestricted Net Position			0.00	0.00	0.0
ASSETS		9790	7,415.00	7,515.00	1.3
) Cash					
a) in County Treasury		9110	7,415.07	a William Park	
1) Fair Value Adjustment to Cash in County Treasury		9111	1	ou well-	
b) in Banks		9120	0.00		
c) in Revolving Cash Account		1	0.00	We will have a second	
d) with Fiscal Agent/Trustee		9130	0.00		
e) Collections Awaiting Deposit		9135	0.00	Williamore	
) investments		9140	0.00	MANAGEMENT	
Accounts Receivable		9150	0.00	### Additional and the second and th	
) Due from Grantor Government		9200	0.00		
Due from Other Funds		9290	0.00	AMMONITORINA I	
Stores		9310	0.00	anormo	
Prepaid Expenditures		9320	0.00		
		9330	0.00	***************************************	
Other Current Assets		9340	0.00		
) Lease Receivable		9380	0.00		
D) Fixed Assets		9400			
1) TOTAL, ASSETS			7,415.07	- Annual Control	
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00	and the second s	
TOTAL, DEFERRED OUTFLOWS		1	1		

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Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	EAN BANGERS		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities			elegistrika belitati oʻ		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0,00		
		9667	0.00		
f) Leases Payable					
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES		0000			
1) Deferred Inflows of Resources		9690	0.00	AAVIIIII-AAAA	
2) TOTAL, DEFERRED INFLOWS		***************************************	0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			7,415.07		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	100.00	100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	100.00	0.0%
TOTAL, REVENUES			100.00	100.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES		·····			
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and				distance of the second	
Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		5555	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
			0.00	0.00	0.070
INTERFUND TRANSFERS INTERFUND TRANSFERS IN				cellul reconse	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
		0919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES				10.00.000 pt	
SOURCES				Was nothing to	
Other Sources		0000		2	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES				a manufacture	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES		***************************************	0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

#### Budget, July 1 Retiree Benefit Fund Exhibit: Restricted Net Position Detail

31 66951 0000000 Form 71 E8BX6HHS2X(2023-24)

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

					E8BX6HHS2X(2023-24	
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES		***************************************				
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	2,000.00	2,200.00	10.0%	
5) TOTAL, REVENUES			2,000.00	2,200.00	10.0%	
B. EXPENSES						
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%	
2) Classified Salaries		2000-2999	0.00	0.00	0.0%	
3) Employee Benefits		3000-3999	0.00	0.00	0.0%	
4) Books and Supplies		4000-4999	0.00	0.00	0.0%	
5) Services and Other Operating Expenses		5000-5999	1,400.00	1,000.00	-28.6%	
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%	
9) TOTAL, EXPENSES			1,400.00	1,000.00	-28.6%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	***************************************	***************************************				
D. OTHER FINANCING SOURCES/USES			600.00	1,200.00	100.0%	
1) Interfund Transfers			The state of the s			
a) Transfers In		8900-8929	0.00	0.00		
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses		7000-7029	0,00	0.00	0.0%	
a) Sources		2020 2070				
b) Uses		8930-8979	0.00	0.00	0.0%	
3) Contributions		7630-7699	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	0.00	0.00	0.0%	
			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			600.00	1,200.00	100.0%	
F. NET POSITION  1) Beginning Net Position				Addition		
				отпала		
a) As of July 1 - Unaudited		9791	162,727.00	163,327.00	0.4%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			162,727.00	163,327.00	0.4%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Net Position (F1c + F1d)			162,727.00	163,327.00	0.4%	
2) Ending Net Position, June 30 (E + F1e)			163,327.00	164,527.00	0.7%	
Components of Ending Net Position						
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%	
b) Restricted Net Position		9797	0.00	0.00	0.0%	
c) Unrestricted Net Position	***************************************	9790	163,327.00	164,527.00	0.7%	
3. ASSETS 1) Cash						
a) in County Treasury						
		9110	163,539.51			
Fair Value Adjustment to Cash in County Treasury     Banks		9111	0.00			
·		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	and the second s		
2) Investments		9150	0.00	Mehrmendos		
3) Accounts Receivable		9200	0.00	ANYMADADA		
4) Due from Grantor Government		9290	0.00	aminimo		
5) Due from Other Funds		9310	0.00	Suprocesses		
6) Stores		9320	0.00	Polosostem		
7) Prepaid Expenditures		9330	0.00	To Advanced		
		9340	0.00	OCOMPOSALA.		
8) Other Current Assets						
8) Other Current Assets 9) Lease Receivable		9380	0.00			
		9380	0.00			
9) Lease Receivable		9380 9410	Addition			
9) Lease Receivable 10) Fixed Assets		9410	0.00			
9) Lease Receivable 10) Fixed Assets a) Land			Addition			

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				<del>                                     </del>	E8BX6HHS2X(202
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings	**************************************	9435	0.00		
f) Equipment		9440	0.00	a anno an ampropria	
g) Accumulated Depreciation - Equipment		9445	0.00	opportunities	
h) Work in Progress		9450	0.00	ANI TOTAL PROPERTY OF THE PROP	
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		Name of the Control o
k) Subscription Assets		9470	0.00		
I) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS		*****	163,539.51		
H. DEFERRED OUTFLOWS OF RESOURCES			100,009.01		ĺ
Deferred Outflows of Resources		9490	0.00		The state of the s
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00		
I. LIABILITIES			0.00		
1) Accounts Payable					V
		9500	0.00		
Due to Grantor Governments     Due to Other Funds		9590	0.00		
		9610	0.00		
4) Current Loans		9640	a de la Maria de la companya della companya della companya de la companya della c		an and an
5) Unearned Revenue		9650	0.00		TR ANDVOLUME
6) Long-Term Liabilities					Address accesses
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		over the state of
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		8 VIII
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES			0.00		
1) Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		5050	1		
C. NET POSITION			0.00		
Net Position, June 30 (G11 + H2) - (I7 + J2)					
			163,539.51		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.1
All Other State Revenue	All Other	8590	0.00	0.00	0.
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Interest		8660	2,000.00	2,200.00	10.0
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	0.4
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,200.00	10.0
OTAL, REVENUES			2,000.00	2,200.00	10.
ERTIFICATED SALARIES	<del></del>		2,000.00	2,200.00	10.0
Certificated Teachers' Salaries		1100	0.00	0.00	<b>.</b>
Certificated Pupil Support Salaries		1200	1	0.00	0.
Certificated Supervisors' and Administrators' Salaries			0.00	0.00	0.1
Other Certificated Salaries		1300	0.00	0.00	0.4
		1900	0.00	0.00	0.0
			0.00	0.00	0.4
TOTAL, CERTIFICATED SALARIES			<del> </del>	·······	
TOTAL, CERTIFICATED SALARIES  LASSIFIED SALARIES					
TOTAL, CERTIFICATED SALARIES  LASSIFIED SALARIES  Classified Instructional Salaries	PARAMETER AND THE STATE OF THE	2100	0.00	0.00	0.
TOTAL, CERTIFICATED SALARIES  LASSIFIED SALARIES	Marian III da an	2100 2200	0.00 0.00	0.00 0.00	
TOTAL, CERTIFICATED SALARIES  CLASSIFIED SALARIES  Classified Instructional Salaries			1 !		0.0
TOTAL, CERTIFICATED SALARIES  CLASSIFIED SALARIES  Classified Instructional Salaries  Classified Support Salaries		2200	0.00	0.00	0.0 0.0 0.0
TOTAL, CERTIFICATED SALARIES  CLASSIFIED SALARIES  Classified Instructional Salaries  Classified Support Salaries  Classified Supervisors' and Administrators' Salaries		2200 2300	0.00	0.00 0.00	0.0

				***************************************	E8BX6HHS2X(2023-24	
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
STRS	· · · · · · · · · · · · · · · · · · ·	3101-3102	0.00	0.00	0.0	
PERS		3201-3202	0.00	0.00	0.4	
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.6	
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0	
Unemploy ment 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.	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.	
BOOKS AND SUPPLIES	· · · · · · · · · · · · · · · · · · ·					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0	
Books and Other Reference Materials		4200	0.00	0.00	0.	
Materials and Supplies		4300	0.00	0.00	0.	
Noncapitalized Equipment		4400	0.00	0.00	0.	
Food		4700	0.00	0.00	0.	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.	
SERVICES AND OTHER OPERATING EXPENSES				<del> </del>		
Subagreements for Services		5100	0.00	0.00	0	
Travel and Conferences		5200	0.00	0.00	0	
Dues and Memberships		5300	0.00	0.00	0	
Insurance		5400-5450	0.00	0.00	0	
Operations and Housekeeping Services		5500	0.00	0.00	0	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600			·	
Transfers of Direct Costs		5710	0.00	0.00	0.	
Transfers of Direct Costs - Interfund		5750	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		0.	
Professional/Consulting Services and		5/50	0.00	0.00	0	
Operating Expenditures		5900	1 400 00	1 000 00	20	
Communications		5800	1,400.00	1,000.00	-28	
TOTAL, SERVICES AND OTHER OPERATING EXPENSES		5900	0.00	0.00	0.	
			1,400.00	1,000.00	-28	
DEPRECIATION AND AMORTIZATION		2200	0.00	9.00		
Depreciation Expense		6900	0.00	0.00	0	
Amortization Expense-Lease Assets		6910	0.00	0.00	0	
Amortization Expense-Subscription Assets		6920	0.00	0.00	C	
TOTAL, DEPRECIATION AND AMORTIZATION	***************************************	ATV-1177-1171-1171-1171-1171-1171-1171-11	0.00	0.00	0	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
All Other Transfers Out to All Others		7299	0.00	0.00	0	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		····	0.00	0.00	0	
TOTAL, EXPENSES			1,400.00	1,000.00	-28	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN				THE PROPERTY OF THE PROPERTY O		
Other Authorized Interfund Transfers In		8919	0.00	0.00	o	
(a) TOTAL, INTERFUND TRANSFERS IN	——————————————————————————————————————	***************************************	0.00	0.00	0	
OTHER SOURCES/USES						
SOURCES				and the same of th	· · · · ·	
Other Sources				and the same of th	The state of the s	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	(	
All Other Financing Sources		8979	0.00	0.00	o d	
(c) TOTAL, SOURCES			0.00	0.00	0	
USES						
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	(	
All Other Financing Uses		7699	0.00	0.00		
(d) TOTAL, USES			0.00	0.00		
CONTRIBUTIONS	**************************************					
Contributions from Unrestricted Revenues		8980	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00			
(e) TOTAL, CONTRIBUTIONS		0990		0.00		
			0.00	0.00	Partial Care W	
TOTAL, OTHER FINANCING SOURCES/USES			and the same of th			
(a + c - d + e)			0.00	0.00		

#### Budget, July 1 Foundation Private-Purpose Trust Fund Exhibit: Restricted Net Position Detail

31 66951 0000000 Form 73 E8BX6HHS2X(2023-24)

Resource Description Supersign Super

	202	22-23 Estimated Actu	ıals	2023-24 Budget			
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA	
A. DISTRICT			1	L		L	
1. Total District Regular ADA							
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,072.03	7,072.03	7,072.03	7,178.47	7,178.47	7,178.47	
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						**************************************	
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)							
3. Total Basic Aid Open Enrollment Regular ADA							
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)							
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,072.03	7,072.03	7,072.03	7,178.47	7,178.47	7.178.47	
5. District Funded County Program ADA							
a. County Community Schools	***************************************						
b. Special Education-Special Day Class	16.44	16.44	16.44	16.69	16.69	16.69	
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]							
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	16.44	16.44	16.44	16.69	16.69	16.69	
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,088.47	7,088.47	7,088.47	7,195.16	7,195.16	7,195.16	
7. Adults in Correctional Facilities							
Charter School ADA (Enter Charter School ADA using Tab     C. Charter School ADA)							

# Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (1)

Western Placer Unified Placer County

Description	Object	Beginning Balances (Ref. Only)	ylul	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			19,487,985.00	22,073,988.00	15,826,142.00	13,991,797.00	8,637,014.00	3,616,294.00	38,959,378.00	25,560,930.00
B. RECEIPTS						acceptance and check in the case				
LCFF/Revenue Limit Sources Principal Apportionment	8010- 8019		1,739,459.00	1,739,459.00	3,490,784.00	3,131,026.00	3,131,026.00	3,490,784.00	3,131,026.00	3,131,026.00
Property Taxes	8020- 8079		24,478.00	175.00	1,197,249.00		147,687.00	35,515,258.00	138,363.00	The second secon
Miscellaneous Funds	8080- 8099		And the state of t	(1,028,706.00)	(2,057,411.00)	(1,371,608.00)	(1,371,608.00) (1,371,608.00)	(1,371,608.00)	(1,371,608.00)	(1,371,608.00)
Federal Revenue	8100- 8299			1,239.00	188,589.00	8,303.00	18,978.00	411,961.00	205,012.00	2,891.00
Other State Revenue	8300- 8599				150,681.00	232,425.00	470,689.00	301,666.00	2,903,132.00	123,501.00
Other Local Revenue	8600- 8799		218,331.00	228,387.00	442,401.00	433,266.00	384,969.00	810,764.00	445, 182.00	402,641.00
Interfund Transfers In	8910- 8929			1,506.00		107.00				
All Other Financing Sources	8930- 8979							evenement and the second secon	entermina (n. 1944). A de la companya de la company	A CHECK AND
TOTAL RECEIPTS			1,982,268.00	942,060.00	3,412,293.00	2,433,519.00	2,781,741.00	39,158,825.00	5,451,107.00	2,288,451.00
C. DISBURSEMENTS	1000				ental Management and Control			open men en e	ummo en resusciono casa el lacolità	
Certif icated Salaries	1999		3,135,349.00	3,624,019.00	3,700,460.00	3,596,284.00	3,941,324.00	202,707.00	7,153,843.00	3,663,722.00
Classified Salaries	2000- 2999		1,038,304.00	1,191,849.00	1,206,239.00	1,241,247.00	1,324,226.00	190,327.00	2,461,173.00	1,339,523.00
Employ ee Benefits	3000- 3999		1,713,210.00	1,886,057.00	1,903,541.00	1,897,162.00	1,897,272.00	92,076.00	3,754,033.00	1,924,030.00
Books and Supplies	4000- 4999		57,987.00	202,923.00	930,837.00	337,598.00	195,525.00	747,966.00	337,065.00	261,225.00
Services	5000- 5999		778,383.00	624,388.00	876,678.00	1,104,371.00	430,977.00	744,461.00	1,488,508.00	510,829.00
Capital Outlay	-0009		11,108.00	15,092.00	12,563.00	13,946.00	15,157.00	14,416.00	7.00	857.00
Other Outgo	7000- 7499						(60,116.00)			11,921.00
Interfund Transfers Out	7600- 7629						stellifysken stervisje stellessen (dan)en e berøtte bestellessen (dan)en e			

Description	Object	Beginning Balances (Ref. Only)	ylul	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699		de la constante de la constant							
TOTAL DISBURSEMENTS			6,734,341.00	7,544,328.00	8,630,318.00	8,190,608.00	7,744,365.00	1,991,953.00	15,194,629.00	7,712,107.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows						***************************************				
Cash Not In Treasury	9111- 9199				entalin acido de conservir en	e commission de la comm				
Accounts Receivable	9200- 9299		2,436,711.00	421,490.00	3,378,791.00	2,233,374.00	75,970.00	(1,830,703.00)	1,384,160.00	283,844.00
Due From Other Funds	9310	an international property of the second contract of the second contr	ed descriptions in the analysis of children in the measurement of the security		NO THE RESIDENCE OF THE PROPERTY OF THE PROPER			CARPOLANCE CALIFORNIA RECOGNISTICA MATERIAL MATE		
Stores	9320	en e	mily acceptance (AAAA) per manuferia per l'impériment de l'ancient de				AND COMPANIES OF C	and the fifth procedure of the first of the		THE REAL PROPERTY AND ADDRESS OF THE PROPERTY
Prepaid Expenditures	9330	anchade-editalisand-lipsisphotischedischedesingstadestendesingstadestendesingstadestendesingstadestendesingsta		The control of the co				Aude de Colo de destinadors de colo de	The state of the s	Procedurate and control of the designation and extension and and the control and and an angular and angular and an angular an
Other Current Assets	9340	они желения выполнения выстительным выполнения выполнен		A CONTRACTOR OF THE PROPERTY O	ar rena erronne materia proprieta pr	The supplementary and the popular and the supplementary and the su	enderstein der der ersteinschaften der eine der der der der der der der der der de	Annual	en de la responsación de la resp	d den (vandelmell) vandelperantenuni vanantenele (de autora de autora de
Lease Receivable	9380	di mandawa da manda da d		American Communication Communi	a Constitution and a state of the state of t		The state of the s	THE RESIDENCE AND THE PROPERTY OF THE PROPERTY		VERTY OF A CHIEF OF THE CANADA CHIEF OF THE
Deferred Outflows of Resources	9490									
SUBTOTAL		00.00	2,436,711.00	421,490.00	3,378,791.00	2,233,374.00	75,970.00	(1,830,703.00)	1,384,160.00	283,844.00
<u>Liabilities and Deferred Inflows</u>									ADDICIONAL CARRAMINATORIA (ALCONOMICA CARRAMINATORIA (ALCONOMICA CARRAMINATORIA C	manufactura (in contravo contravo con manufactura (in contravo contravo)
Accounts Payable	9500- 9599		2,598,635.00	67,068.00	(4,889.00)	1,831,068.00	134,066.00	(6,915.00)	1,289,086.00	165,170.00
Due To Other Funds	9610							Ada aliki-kiki-kiki ya 4 dakii muuliaanna magamaana magamaana		and the state of t
Current Loans	9640		(7,500,000.00)						3,750,000.00	
Unearned Revenues	0596				9.000					Anadomorphic propagation is another opening in the problem of the control of the
Deferred Inflows of Resources	0696									Activities (ACIVITIES OF STATE OF ORDINATION OF ACTIVITIES
SUBTOTAL		0.00	(4,901,365.00)	67,068.00	(4,889.00)	1,831,068.00	134,066.00	(6,915.00)	5,039,086.00	165,170.00
Nonoperating		nia de la companya del companya de la companya de la companya del companya de la companya del la companya del la companya de l	подмини одника министрани при при при при при при при при при пр				And the state of t		Participated and the state of t	
Suspense Clearing	9910		e de la constante de la consta		en e				NOV STATEMENT	
TOTAL BALANCE SHEET ITEMS		0.00	7,338,076.00	354,422.00	3,383,680.00	402,306.00	(58,096.00)	(1,823,788.00)	(3,654,926.00)	118,674.00
E. NET INCREASE/DECREASE (B - C + D)			2,586,003.00	(6,247,846.00)	(1,834,345.00)	(5,354,783.00)	(5,020,720.00)	35,343,084.00	(13,398,448.00)	(5,304,982.00)
F. ENDING CASH (A + E)			22,073,988.00	15,826,142.00	13,991,797.00	8,637,014.00	3,616,294.00	38,959,378.00	25,560,930.00	20,255,948.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS						north ann ann ann ann ann ann ann ann ann an				

Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (1)

Western Placer Unified Placer County

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		20,255,948.00	13,386,587.00	30,757,356.00	26,043,471.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010- 8019	3,490,784.00	3,131,026.00	3,131,026.00	3,490,784.00	00.00	5.00	36,228,215.00	36,228,215.00
Property Taxes	8020- 8079	18,732.00	25,502,477.00	978,295.00	3,992,274.00		(1.00)	67,514,987.00	67,514,987.00
Miscellaneous Funds	8080- 8099	(2,689,018.00)	(1,344,513.00)	(1,344,513.00)	(759,375.00)		1.00	(16,081,575.00)	(16,081,575.00)
Federal Rev enue	8100- 8299	18,057.00	73,771.00	170,745.00	1,933,616.00			3,033,162.00	3,033,162.00
Other State Revenue	8300- 8599	570,726.00	1,093,596.00	214,294.00	4,266,306.00		1.00	10,327,017.00	10,327,017.00
Other Local Revenue	8600- 8799	494,426.00	411,356.00	651,836.00	1,475,999.00		(1.00)	6,399,557.00	6,399,557.00
Interfund Transfers in	8910- 8929			1,985.00	21,402.00			25,000.00	25,000.00
All Other Financing Sources	8930- 8979							00.0	0.00
TOTAL RECEIPTS	4	1,903,707.00	28,867,713.00	3,803,668.00	14,421,006.00	0.00	5.00	107,446,363.00	107,446,363.00
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999	3,738,151.00	3,678,234.00	3,981,807.00	4,293,562.00	00.00		44,709,462.00	44,709,462.00
Classified Salaries	2000-	1,405,146.00	1,334,771.00	1,293,612.00	1,457,327.00		1.00	15,483,745.00	15,483,745.00
Employ ee Benefits	3000- 3999	1,941,335.00	1,923,455.00	1,955,070.00	7,021,663.00			27,908,904.00	27,908,904.00
Books and Supplies	4000-	372,881.00	174,295.00	526,915.00	5,212,851.00		1.00	9,358,069.00	9,358,069.00
Services	-0005 2999	772,710.00	537,976.00	633,886.00	2,888,727.00			11,391,894.00	11,391,894.00
Capital Outlay	-0009	1,894.00	1,717.00	3,901.00	29,341.00		1.00	120,000.00	120,000.00
Other Outgo	7000- 7499				2,589,505.00			2,541,310.00	2,541,310.00
Interfund Transfers Out	7600- 7629				525,360.00			525,360.00	525,360.00
All Other Financing Uses	7630- 7699							0.00	00.00

Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (1)

Western Placer Unified Placer County

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		8,232,117.00	7,650,448.00	8,395,191.00	24,018,336.00	0.00	3.00	112,038,744.00	112,038,744.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-							00.00	
Accounts Receivable	9200- 9299	66,580.00	78,147.00	44,185.00	(6,449,000.00)	The second secon	The state of the s	2,123,549.00	
Due From Other Funds	9310	ANN THE		CONTRACTOR AND	and dead material devialation manufactors devialed description of the process and devialed description of the process and devialed deviale		AND ALL THE COMMENT THE COMMEN	00.00	
Stores	9320				The state of the s	Address Man, Control of Comment Commen	Annietropoleticieve in the contestion of the con	0.00	
Prepaid Expenditures	9330						one demonstration and demonstration of the demonstr	00.0	
Other Current Assets	9340					A AND THE PROPERTY OF THE PROP	The state of the s	0.00	
Lease Receivable	9380					MANAGONA PROFINSI NEW PROFINSI	TO THE STATE OF TH	0.00	00'0
Deferred Outflows of Resources	9490			THE CONTROL OF THE CO	A THE TAX AND A	(Voc) един или може да	STANDON STANDO	0.00	
SUBTOTAL		66,580.00	78,147.00	44,185.00	(6,449,000.00)	0.00	0.00	2,123,549.00	
<u>Liabilities and Deferred Inflows</u>		energial de la composition della composition del		n f merchalogen standard observational based on standard debugging debugging of the standard o		- Andreas (All Colors) (All Col	ANY CONTINUES OF THE STATE OF T	in salandisk of plates such to great distributions representations as expensively	
Accounts Payable	9500- 9599	607,531.00	174,643.00	166,547.00	(4,919,863.00)			2,102,147.00	
Due To Other Funds	9610	можения в применения в примене		Server (Commission of the Commission of the Comm	Mikinishi di mamikarangan sakangan sakangan sakangan sakangan sakangan sakangan sakangan sakangan sakangan sak		And Andread Control of Managed C	0.00	
Current Loans	9640	AND THE PROPERTY AND TH	3,750,000.00			THE PROPERTY OF THE PROPERTY O	The distribution of the control of t	0.00	
Unearned Rev enues	9650			Produktikanicanica incorrance samulavosana vocana vocan		Westerness (COVIDER, Marketon AND Michael AND MATERIAL INTO CONTROLLED MATERIAL MATERIAL INTO CONTROLLED MATERIAL MATERIAL INTO CONTROLLED MATERIA	Afficia en l'inventionne du descriptions de la missale	0.00	
Deferred Inflows of Resources	0696					deranders de la companya del la companya de la comp	Official light of the control of the	0.00	
SUBTOTAL	<u> </u>	607,531.00	3,924,643.00	166,547.00	(4,919,863.00)	0.00	00'0	2,102,147.00	
Nonoperating		MANIFERENTIAL BASIS AND		Agualdi (Maria de describer de	TO THE	All Biffield Add An interchants where the Liberton control for the control and the Control of th			
Suspense Clearing	9910							00:00	
TOTAL BALANCE SHEET ITEMS		(540,951.00)	(3,846,496.00)	(122,362.00)	(1,529,137.00)	0.00	0.00	21,402.00	
E. NET INCREASE/DECREASE (B - C + D)		(6,869,361.00)	17,370,769.00	(4,713,885.00)	(11,126,467.00)	00.00	2.00	(4,570,979.00)	(4,592,381.00)
F. ENDING CASH (A+E)		13,386,587.00	30,757,356.00	26,043,471.00	14,917,004.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								14,917,006.00	

# Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (2)

Western Placer Unified Placer County

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			14,917,004.00	17,621,537.00	11,492,220.00	10,042,104.00	4,900,671.00	93,303.00	35,820,616.00	22,635,519.00
B. RECEIPTS										
LCFF/Rev enue Limit Sources										
Principal Apportionment	8010- 8019		1,857,988.00	1,857,988.00	3,875,013.00	3,344,378.00	3,344,378.00	3,875,013.00	3,344,378.00	3,344,378.00
Property Taxes	8020- 8079		24,478.00	175.00	1,197,249.00	00.00	147,687.00	35,515,258.00	138,363.00	
Miscellaneous Funds	8080- 8099		Annual An	(1,028,706.00)	(2,057,411.00)	(1,371,608.00)	(1,371,608.00)	(1,371,608.00)	(1,371,608.00)	(1,371,608.00)
Federal Revenue	8100- 8299			1,239.00	188,589.00	8,303.00	18,978.00	411,961.00	205,012.00	2,891.00
Other State Revenue	8300- 8599		And the state of t	Company of the Compan	150,681.00	232,425.00	470,689.00	301,666.00	2,903,132.00	123,501.00
Other Local Revenue	-0098 8799		218,331.00	228,387.00	442,401.00	433,266.00	384,968.00	810,764.00	445,182.00	402,641.00
Interfund Transfers In	8910- 8929			1,506.00		106.00				
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			2,100,797.00	1,060,589.00	3,796,522.00	2,646,870.00	2,995,092.00	39,543,054.00	5,664,459.00	2,501,803.00
G. DISBURSEMENTS										
Certificated Salaries	1000- 1999		3,135,349.00	3,624,019.00	3,700,460.00	3,596,284.00	3,941,324.00	202,707.00	7,153,843.00	3,663,722.00
Classified Salaries	2000-		1,038,304.00	1,191,849.00	1,206,239.00	1,241,247.00	1,324,226.00	190,327.00	2,461,173.00	1,339,523.00
Employ ee Benefits	3000- 3999		1,713,210.00	1,886,057.00	1,903,541.00	1,897,162.00	1,897,272.00	92,076.00	3,754,033.00	1,924,030.00
Books and Supplies	4000-		57,987.00	202,923.00	930,837.00	337,598.00	195,525.00	747,966.00	337,065.00	261,225.00
Services	5000-		778,383.00	624,388.00	876,678.00	1,104,371.00	430,977.00	744,461.00	1,488,508.00	510,829.00
Capital Outlay	-0009 6599		11,108.00	15,092.00	12,563.00	13,946.00	15,157.00	14,416.00	7.00	857.00
Other Outgo	7000- 7499						(60,116.00)		The course of th	11,921.00
Interfund Transfers Out	7600- 7629			одинализий при		And distinct of the control of the c		A CONTRACTOR OF THE CONTRACTOR		

# Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (2)

Western Placer Unified Placer County

Description	Object	Beginning Balances (Ref. Only)	ylut	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699			And the design of the second o				Spheric George and Annual Annu		
TOTAL DISBURSEMENTS			6,734,341.00	7,544,328.00	8,630,318.00	8,190,608.00	7,744,365.00	1,991,953.00	15,194,629.00	7,712,107.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows						00-104-11-00-00-0				desemble commence and the second
Cash Not In Treasury	9111- 9199					a co um mitinde e de esta por el marin de el mentre el mentre el mentre el mentre el mentre el mentre el mentr			ополого на мосто до достига до	
Accounts Receivable	9200- 9299		2,436,711.00	421,490.00	3,378,791.00	2,233,374.00	75,970.00	(1,830,703.00)	1,384,160.00	283,844.00
Due From Other Funds	9310		e de la companya de l							
Stores	9320						ANA PROTECTION AND PR			AND THE PROPERTY AND THE PROPERTY OF THE PROPE
Prepaid Expenditures	9330	AND TOTAL OF THE PROPERTY OF T					ACCORDANGE SERVICE AND THE RESULTS OF THE SERVICE O			(the half help that (i) which their funds were more list to the manner and the fact that the constants
Other Current Assets	9340	THE REAL PROPERTY AND A STATE OF THE STATE O	W. Freinfrensstande belande belande beninde en kinsterne referensorden		A proposition (Alleria de Maria de Austria d	A CONTRACTOR OF THE PROPERTY O				
Lease Receivable	9380			ANATONICA CANADA LA CANADA CAN	distillents (and designated and desi		ed coaste compression compression accompression accompression accompression accompression accompression accomp		The state of the s	
Deferred Outflows of Resources	9490		And the contraction of the contr				maken eth all mayeres that the transport maken in manifest maken and a second		-	Company of the set of the first transmission control and the c
SUBTOTAL		0.00	2,436,711.00	421,490.00	3,378,791.00	2,233,374.00	75,970.00	(1,830,703.00)	1,384,160.00	283,844.00
Liabilities and Deferred Inflows			THE COLUMN TO TH		And a separate that the separate separa		Andrework (Meanings arring of Tychen) (1900) of 1900 of 1900 (1900) of 1900)	AND THE PROPERTY OF THE PROPER		
Accounts Payable	-0056 -0266		2,598,634.00	67,068.00	(4,889.00)	1,831,069.00	134,065.00	(6,915.00)	1,289,087.00	165,170.00
Due To Other Funds	9610	different from parameters of the parameters of t	ALCORDo and a complete after the commerce and commerce and a comme				The state of the s			одиналичний применений
Current Loans	9640	managara managara propinsi pro	(7,500,000.00)		TO THE CONTRACT OF				3,750,000.00	
Unearned Rev enues	9650	тим меренийн мерений								
Deferred Inflows of Resources	0696			The state of the s						
SUBTOTAL		0.00	(4,901,366.00)	67,068.00	(4,889.00)	1,831,069.00	134,065.00	(6,915.00)	5,039,087.00	165,170.00
Nonoperating							A CONTRACTOR AND A CONT		The control of the co	
Suspense Clearing	9910		actoriosa es se di alcon	nonerton commit	antaticuland	dannemannai		www.wakiPani	sonetrumento	mentioners and

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118,674.00

(3,654,927.00)

(58,095.00) (1,823,788.00)

402,305.00

354,422.00 3,383,680.00

7,338,077.00

0.00

22,635,519.00 | 17,543,889.00

35,820,616.00

93,303.00

4,900,671.00

17,621,537.00 | 11,492,220.00 | 10,042,104.00

G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS

TOTAL BALANCE SHEET ITEMS

E. NET INCREASE/DECREASE (B - C + D)

F. ENDING CASH (A + E)

2.704,533.00 (6,129,317.00) (1,450,116.00) (5,141,433.00) (4,807,368.00) 35,727,313.00 (13,185,097.00) (5,091,630.00)

Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (2)

Western Placer Unified Placer County

31 66951 0000000 Form CASH E8BX6HHS2X(2023-24)

Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		17,543,889.00	11,058,756.00	28,642,876.00	24,142,342.00				
B. RECEIPTS I CEF/Revenue limit Sources									
Principal Apportionment	8010- 8019	3,875,013.00	3,344,378.00	3,344,378.00	3,875,013.00		(2.00)	39,282,294.00	39,282,294.00
Property Taxes	8020- 8079	18,732.00	25,502,477.00	978,295.00	5,974,314.00		(1.00)	69,497,027.00	69,497,027.00
Miscellaneous Funds	8080- 8099	(2,689,018.00)	(1,344,513.00)	(1,344,513.00)	(1,087,709.00)		1.00	(16,409,909.00)	(16,409,909.00)
Federal Revenue	8100- 8299	18,057.00	73,771.00	170,745.00	1,933,616.00	Commence of the commence of th	desponse in post to be desponse and the second seco	3,033,162.00	3,033,162.00
Other State Revenue	8300- 8599	570,726.00	1,093,596.00	214,294.00	4,266,306.00		1.00	10,327,017.00	10,327,017.00
Other Local Revenue	8600- 8799	494,426.00	411,356.00	651,836.00	1,759,791.00			6,683,349.00	6,683,349.00
Interfund Transfers In	8910- 8929			1,986.00	21,402.00			25,000.00	25,000.00
All Other Financing Sources	8930- 8979			Metal in the control of the control				00.00	
TOTAL RECEIPTS		2,287,936.00	29,081,065.00	4,017,021.00	16,742,733.00	0.00	(1.00)	112,437,940.00	112,437,940.00
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999	3,738,151.00	3,678,234.00	3,981,807.00	5,192,622.00			45,608,522.00	45,608,522.00
Classified Salaries	2000- 2999	1,405,146.00	1,334,771.00	1,293,612.00	1,524,265.00		1.00	15,550,683.00	15,550,683.00
Employ ee Benefits	3000- 3999	1,941,335.00	1,923,455.00	1,955,070.00	7,434,942.00			28,322,183.00	28,322,183.00
Books and Supplies	4000-	372,881.00	174,295.00	526,915.00	3,077,291.00		1.00	7,222,509.00	7,222,509.00
Services	5000- 5999	772,710.00	537,976.00	633,886.00	2,888,727.00			11,391,894.00	11,391,894.00
Capital Outlay	6000- 6599	1,894.00	1,717.00	3,901.00	29,341.00		1.00	120,000.00	120,000.00
Other Outgo	7000- 7499				2,589,506.00			2,541,311.00	2,541,311.00
Interfund Transfers Out	7600- 7629				525,360.00			525,360.00	525,360.00
All Other Financing Uses	7630- 7699							00.00	

# Budget, July 1 2023-24 Budget Cashflow Worksheet - Budget Year (2)

Western Placer Unified Placer County

31 66951 0000000	Form CASH	E8BX6HHS2X(2023-24)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		8,232,117.00	7,650,448.00	8,395,191.00	23,262,054.00	00.0	3.00	111,282,462.00	111,282,462.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 9299	66,580.00	78,147.00	44,185.00	(6,449,000.00)	The section of the se	and the state of t	2,123,549.00	
Due From Other Funds	9310		-		entransista de la constanta de		entrande en esta de la companya del companya del companya de la co	00.00	
Stores	9320	Company of the Compan						00'0	
Prepaid Expenditures	9330		THE THE PARTY OF T		AAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA	THE STATE OF THE S	Oran editació (val <sup>i</sup> ppia mina para para para proposación de la manación de la ma	0.00	
Other Current Assets	9340					APPER BACKET STATE OF THE STATE	ANANONA KIRINA K	00.00	
Lease Receivable	9380				nijeva vaničnoveničani poznovož primoveni in svažčena cinnadela bustom	Avenable and the advicement of the avenable and the avenable and avenable a	Andrew Company of the passes of the Company of the	00.00	
Deferred Outflows of Resources	9490		A parameter constitution of the constitution o	A DECEMBER OF THE PROPERTY OF	ANN SE SELECTION OF THE PROPERTY OF THE PROPER	CONTRACT VALUE OF THE STATE OF	endoplatika kalakia adara ya maka darimuwa manaya manaya manaka maka darimuwa manaka maka manaka maka manaka m	0.00	
SUBTOTAL	te ence	66,580.00	78,147.00	44,185.00	(6,449,000.00)	0.00	0.00	2,123,549.00	
Liabilities and Deferred Inflows		- Printerior (1) Carter Grander Andrew Street, Carter Street, Cart	overtration of statement when between the control of earth entitions and statement of earth entitions and the control of earth entitions and the control of earth entition of		provide Contraction and and contraction and the state of	even dicha krapanani konungaran kananan kananan kananan kananan kananan kananan kananan kananan kananan kanana	THE STATE OF THE PARTY OF THE P	A sole till de feller og en	
Accounts Payable	9500- 9599	607,532.00	174,644.00	166,549.00	(4,898,463.00)			2,123,551.00	
Due To Other Funds	9610	A real management of the control of		And the state of t	AN A ANNA TIORS AND		general descriptives paids (they propagate to the contract of	0.00	
Current Loans	9640		3,750,000.00	demonstration of the state of t	Amadahakamayakiyayanininininyanjahahasakamayakiyayanininin	**************************************	ремения положения по	0.00	
Unearned Revenues	9650					NA EMBERGRAFFONDO NA PROPRIO P		00.00	
Deferred Inflows of Resources	0696							00.00	
SUBTOTAL		607,532.00	3,924,644.00	166,549.00	(4,898,463.00)	0.00	0.00	2,123,551.00	
Nonoperating	<b>Learner</b>				THE PROPERTY OF THE PROPERTY O				
Suspense Clearing	9910							00.00	
TOTAL BALANCE SHEET ITEMS		(540,952.00)	(3,846,497.00)	(122,364.00)	(1,550,537.00)	0.00	0.00	(2.00)	
E. NET INCREASE/DECREASE (B - C + D)		(6,485,133.00)	17,584,120.00	(4,500,534.00)	(8,069,858.00)	0.00	(4.00)	1,155,476.00	1,155,478.00
F. ENDING CASH (A + E)		11,058,756.00	28,642,876.00	24,142,342.00	16,072,484.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								16,072,480.00	

### Budget, July 1 2023-24 Budget WORKERS' COMPENSATION CERTIFICATION

31 66951 0000000 Form CC E8BX6HHS2X(2023-24)

	RTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS		.,
Pursuant to Ec	ducation Code Section 42141, if a school district, either individually or as a member of a joint powe t of the school district annually shall provide information to the governing board of the school distr and annually shall certify to the county superintendent of schools the amount of money, if any, that		
To the County	Superintendent of Schools:		
c	Our district is self-insured for workers' compensation claims as defined in Education Code Section		
and the second s	Total liabilities actuarially determined:	S NAME AND ADDRESS OF THE PARTY	THE STATE OF THE PARTY OF THE P
	Less: Amount of total liabilities reserved in budget:	\$	
	Estimated accrued but unfunded liabilities:	\$	0.00
хт	This school district is self-insured for workers' compensation claims through a JPA, and offers the	following information:	
	The district is insured through Schools Insurance Group		
-	and the second s		
Signed	This school district is not self-insured for workers' compensation claims.  Clerk/Secretary of the Governing Board	Date of Meeting:	advantancom bundanta sur po tel temporirio di Sessona
non-termination of the second	Clerk/Secretary of the Governing Board	Date of Meeting:	AND
Signed		Date of Meeting:	
Signed For additional	Clerk/Secretary of the Governing Board (Original signature required)	Date of Meeting:	
Signed For additional Name:	Clerk/Secretary of the Governing Board (Original signature required) Information on this certification, please contact:	Date of Meeting:	
Signed	Clerk/Secretary of the Governing Board (Original signature required) Information on this certification, please contact: Carrie Carlson	Date of Meeting:	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	43,152,446.00	301	0.00	303	43,152,446.00	305	54,094.00		307	43,098,352.00	309
2000 - Classified Salaries	14,444,861.00	311	34,129.00	313	14,410,732.00	315	1,336,595.00		317	13,074,137.00	319
3000 - Employ ee Benefits	26,371,046.00	321	232,685.00	323	26,138,361.00	325	639,017.00		327	25,499,344.00	329
4000 - Books, Supplies Equip Replace. (6500)	14,506,138.00	331	70,208.00	333	14,435,930.00	335	1,520,219.00		337	12,915,711.00	339
5000 - Services . & 7300 - Indirect Costs	14,854,116.00	341	53,053.00	343	14,801,063.00	345	3,199,618.00		347	11,601,445.00	349
				TOTAL	112,938,532.00	365			TOTAL	106,188,989.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	35,051,412.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	3,435,160.00	380
3. STRS	3101 & 3102	9,957,774.00	382
4. PERS	3201 & 3202	935,222.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	837,630.00	384
6. Health & Welfare Benefits (EC 41372)	And the second s		or passage of the same of the
(Include Health, Dental, Vision, Pharmaceutical, and	amazana and a de		
Annuity Plans)	3401 & 3402	5,281,951.00	385
7. Unemploy ment Insurance	3501 & 3502	193,267.00	390
8. Workers' Compensation Insurance	3601 & 3602	586,186.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	416,380.00	393

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

31 66951 0000000 Form CEA E8BX6HHS2X(2023-24)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		
	56,694,982.00	395
12. Less: Teacher and Instructional Aide Salaries and		
Benefits deducted in Column 2		
	0.00	Operator and opera
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)*	alicon and agents	
***************************************		396
14. TOTAL SALARIES AND BENEFITS		
	56,694,982.00	397
15. Percent of Current Cost of Education Expended for Classroom		
Compensation (EDP 397 divided by EDP 369) Line 15 must		
equal or exceed 60% for elementary, 55% for unified and 50%		
for high school districts to avoid penalty under provisions of EC 41372		
	53.39%	
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 the provisions of EC 41374.	and not exempt u	nder
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
	out of the second	
	00XIP40XX	
	55.00%	
2. Percentage spent by this district (Part II, Line 15)	E2 200/	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	53.39%	
	1,61%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	1.0170	
	106,188,989.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	, ,	
	1,709,642.72	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	<del> </del>	
		I

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

31 66951 0000000 Form CEB E8BX6HHS2X(2023-24)

PARTI- 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	44,709,462.00	301	0.00	303	44,709,462.00	305	56,100.00		307	44,653,362.00	309
2000 - Classified Salaries	15,483,745.00	311	15,000.00	313	15,468,745.00	315	1,427,709.00		317	ethen helm with a streament of registrate stamma also have an engineer a stamma stamma stamma stamma stamma st	319
3000 - Employ ee Benefits	27,908,904.00	321	252,784.00	323	27,656,120.00	325	718,204,00		327	14,041,036.00	329
4000 - Books, Supplies Equip Replace. (6500)	9,358,069.00	331	0.00	333	9,358,069,00	335	1,146.871.00		337	26,937,916.00 8,211,198.00	339
5000 - Services . & 7300 - Indirect Costs	11,259,659.00	341	0.00	343	11,259,659.00	345	3,017,443.00		347	8,242,216.00	349
				TOTAL	108,452,055.00	365			TOTAL	102,085,728.00	369

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

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

<sup>\*</sup> 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	36,203,494.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	3,889,634.00	380
3. STRS	3101 & 3102	10,477,572.00	382
4. PERS	3201 & 3202	1,149,865.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	877,504.00	384
6. Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and		- C	n Oli i manual
Annuity Plans)	3401 & 3402	5,651,416.00	385
7. Unemploy ment Insurance	3501 & 3502	19,892.00	390
8. Workers' Compensation Insurance	3601 & 3602	642,756.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	409,223.00	393

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

31 66951 0000000 Form CEB E8BX6HHS2X(2023-24)

The solution of the said Benefits (Sum Lines 1 - 10).		
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		
12. Less: Teacher and Instructional Aide Salaries and	59,321,356.00	)   `
Benefits deducted in Column 2	And the other war	Charle con man
	1	
13a. Less: Teacher and Instructional Aide Salaries and	0.00	4
Benefits (other than Lottery) deducted in Column 4a (Extracted).		
	0.00	
b. Less: Teacher and Instructional Aide Salaries and	***************************************	4
Benefits (other than Lottery) deducted in Column 4b (Overrides)*	Annie and Annie	
		3
14. TOTAL SALARIES AND BENEFITS		-
	59,321,356.00	3
15. Percent of Current Cost of Education Expended for Classroom		十
Compensation (EDP 397 divided by EDP 369) Line 15 must	Market and	
equal or exceed 60% for elementary, 55% for unified and 50%		
for high school districts to avoid penalty under provisions of EC 41372		
	58.11%	
16. District is exempt from EC 41372 because it meets the provisions	***************************************	out of the same
of EC 41374. (If exempt, enter 'X')	ATT	ON CONTRACTOR OF THE PARTY OF T
	•	
PART III: DEFICIENCY AMOUNT		
	372 and not exempt u	nde
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 413 he provisions of EC 41374.  Minimum percentage required (60% elementary, 55% unified, 50% high)		nde
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 413 he provisions of EC 41374.  Minimum percentage required (60% elementary, 55% unified, 50% high)		ınde
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 413 he provisions of EC 41374.  . Minimum percentage required (60% elementary, 55% unified, 50% high)		ınde
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 413 he provisions of EC 41374.  Minimum percentage required (60% elementary, 55% unified, 50% high).		ınde
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 413 he provisions of EC 41374.  Minimum percentage required (60% elementary, 55% unified, 50% high)		ınde
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 413 he provisions of EC 41374.  Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	inde
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 413 he provisions of EC 41374.  Minimum percentage required (60% elementary, 55% unified, 50% high)  Percentage spent by this district (Part II, Line 15).  Percentage below the minimum (Part III, Line 1 minus Line 2).	55.00%	Inde
deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 413 need to be provisions of EC 41374.  Minimum percentage required (60% elementary, 55% unified, 50% high)  Percentage spent by this district (Part II, Line 15)  Percentage below the minimum (Part III, Line 1 minus Line 2).  District's Current Expense of Education after reductions in columns 45 at 45 (Part III) Fig. 1.	55.00%	inde
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 413 he provisions of EC 41374.  Minimum percentage required (60% elementary, 55% unified, 50% high)  Percentage spent by this district (Part II, Line 15)  Percentage below the minimum (Part III, Line 1 minus Line 2)  District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	55.00% 58.11% 0.00%	Inde
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 413 he provisions of EC 41374.  Minimum percentage required (60% elementary, 55% unified, 50% high)  Percentage spent by this district (Part II, Line 15)  Percentage below the minimum (Part III, Line 1 minus Line 2)  District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).  Deficiency Amount (Part III, Line 3 times Line 4)	55.00% 58.11% 0.00%	Inde
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 413 he provisions of EC 41374.  I. Minimum percentage required (60% elementary, 55% unified, 50% high)  Percentage spent by this district (Part II, Line 15)  Percentage below the minimum (Part III, Line 1 minus Line 2)  District's Current Expense of Education after reductions in columns 4s as 4h (Rept L Expense)	55.00% 58.11% 0.00%	Inde

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C)	2025-26 Projection (E
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)					(D)	
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	86,039,256.0	_	- Print Programma		
2. Federal Revenues	8100-8299	***************************************	0.477/0	90,747,041.0	00 4.24%	94,598,600.
3. Other State Revenues	8300-8599	0.00	······································		0.00%	
4. Other Local Revenues	8600-8799	2,353,076.00	0.0078	2,353,076.0	0.00%	2,353,076.
5. Other Financing Sources	0000 0,00	1,622,362.00	0.00%	1,622,362.0	0.00%	1,622,362.
a. Transfers In	8900-8929	0.00		- Arminomoni production		
b. Other Sources	8930-8979	0.00	····		0.00%	
c. Contributions	8980-8999	0.00			0.00%	The second secon
6. Total (Sum lines A1 thru A5c)	2000 0000	(16,521,173.00)		(16,489,461.00	0.0070	(17,088,609.0
B. EXPENDITURES AND OTHER		73,493,521.00	6.45%	78,233,018.00	0 4.16%	81,485,429.0
FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				07.404.775.55		
b. Step & Column Adjustment				37,184,758.00		38,174,620.0
c. Cost-of-Living Adjustment			1	573,139.00		588,237.0
d. Other Adjustments			1		-	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,184,758.00	2.66%	416,723.00		212,298.00
2. Classified Salaries			2.0076	38,174,620.00	2.10%	38,975,155.00
a. Base Salaries				9,662,333.00		
b. Step & Column Adjustment			-		-	9,803,327.00
c. Cost-of-Living Adjustment			-	140,994.00	-	143,266.00
d. Other Adjustments			F	and a construction of the section of	-	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,662,333.00	1.46%	9,803,327.00		
. Employ ee Benefits	3000-3999	18,348,174.00	2.49%		1.46%	9,946,593.00
. Books and Supplies	4000-4999	5,499,416.00	-38.83%	18,805,417.00	1.78%	19,139,285.00
. Services and Other Operating xpenditures	5000-5999	7,423,331.00	1.84%	3,363,856.00 7,559,933.00	2.53%	3,448,856.00
. Capital Outlay	6000-6999	0.00	0.00%	7,000,303.00	1.24%	7,653,933.00
,	7100-7299, 7400-7499	0.00	0.00%	elleranne en provincia un increption de la la Villaine a republica de la Villaine	0.00%	
Other Outgo - Transfers of direct Costs	7300-7399	(1,527,645.00)	0.00%	(1,527,644.00)	0.00%	(1 507 645 00)
Other Financing Uses		The state of the s			and the second s	(1,527,645.00)
a. Transfers Out	7600-7629	525,360.00	0.00%	525,360.00	66.53%	874,881.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	U/ T, 00 1.UU
l. Other Adjustments (Explain in ection F below)		The second secon				
. Total (Sum lines B1 thru B10)		77 442 70				
NET INCREASE (DECREASE)		77,115,727.00	-0.53%	76,704,869.00	2.35%	78,511,058.00
FUND BALANCE (Line A6 minus e B11)		(3,622,206.00)		1,528,149.00		2,974,371.00

#### Budget, July 1 General Fund Multiyear Projections Unrestricted

31 66951 0000000 Form MYP E8BX6HHS2X(2023-24)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C)	2025-26 Projection (E)
D. FUND BALANCE					(D)	
Net Beginning Fund Balance     (Form 01, line F1e)						
2. Ending Fund Balance (Sum lines		10,577,303.00		6,955,097.00		8,483,246.0
C and D1)		6,955,097.00				
3. Components of Ending Fund Balance		5,000,037.00	-	8,483,246.00		11,457,617.0
a. Nonspendable	9710-9719	5,000.00				
b. Restricted	9740			5,000.00		5,000.00
c. Committed			H			
<ol> <li>Stabilization Arrangements</li> </ol>	9750	0.00				
2. Other Commitments	9760	206,996.00	-	106 245 00	L.	
d. Assigned	9780	0.00	H	196,315.00		326,199.00
e. Unassigned/Unappropriated			-		L	
Reserve for Economic     Uncertainties	9789	3,361,162.00		2 220 474 00		
<ol><li>Unassigned/Unappropriated</li></ol>	9790	3,381,939.00	-	3,338,474.00	L	3,397,564.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)				4,943,457.00		7,728,854.00
E. AVAILABLE RESERVES		6,955,097.00		8,483,246.00		11,457,617.00
. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic		0.00		0.00		0.00
Uncertainties	9789	3,361,162.00		3,338,474.00		
c. Unassigned/Unappropriated	9790	3,381,939.00	<b>—</b>	4,943,457.00	_	3,397,564.00
Enter reserve projections for ubsequent years 1 and 2 in olumns C and E; current year - olumn A - is extracted.)						7,728,854.00
Special Reserve Fund - oncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789				-	
c. Unassigned/Unappropriated	9790	0.00	I L			
Total Available Reserves (Sum es E1a thru E2c)		6,743,101,00	-			
ASSUMPTIONS		0,740,101.00		8,281,931.00		11,126,418.00

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.

B1: 24-25: 2.0 FTE growth teachers, transfer 2.4 certificated FTE from LRBG to unrestricted funding; 25-26: 2.0 FTE growth teachers.

# Budget, July 1 General Fund Multiyear Projections Restricted

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)					(0)	
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,622,371.00	2 2224	The state of the s		
2. Federal Revenues	8100-8299	3,033,162.00		1,622,371.0	0.0070	1,622,371.
3. Other State Revenues	8300-8599	7,973,941.00	V. 00 /0	3,033,162.0	0.0078	3,033,162.
4. Other Local Revenues	8600-8799	4,777,195.00	0.0078	7,973,941.0	0.00%	7,973,941.
5. Other Financing Sources		7,777,195.00	5.94%	5,060,987.0	0.00%	5,060,987.
a. Transfers In	8900-8929	25,000.00		Notes de managoria.		
b. Other Sources	8930-8979	0.00	V.0078	25,000.00	0.00%	25,000.
c. Contributions	8980-8999	16,521,173.00	0.0078		0.00%	
6. Total (Sum lines A1 thru A5c)				16,489,461.00	3.63%	17,088,609.
B. EXPENDITURES AND OTHER		33,952,842.00	0.74%	34,204,922.00	1.75%	34,804,070.0
FINANCING USES						
Certificated Salaries						
a. Base Salaries				7,524,704.00		
b. Step & Column Adjustment			<b>l</b> l			7,433,902.0
c. Cost-of-Living Adjustment			-	113,623.00	4 L	112,252.0
d. Other Adjustments			-	(004,405,00)	1	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,524,704.00	-1.21%	7,433,902.00		
2. Classified Salaries				7,433,302.00	1.51%	7,546,154.00
a. Base Salaries				5,821,412.00		
b. Step & Column Adjustment				80,918.00	_	5,747,356.00
c. Cost-of-Living Adjustment			F	00,918.00	_	79,888.00
d. Other Adjustments			H	/154.074.00\	_	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,821,412.00	-1.27%	(154,974.00)		MANGEMENT MINISTER AND
. Employee Benefits	3000-3999	9,560,730.00	-0.46%	5,747,356.00	1.39%	5,827,244.00
. Books and Supplies	4000-4999	3,858,653.00	0.00%	9,516,766.00	0.94%	9,606,246.00
Services and Other Operating xpenditures	5000-5999	3,968,563.00	-3.44%	3,858,653.00	2.20%	3,943,653.00
Capital Outlay	6000-6999	120,000.00	0.00%	3,831,961.00	0.00%	3,831,961.00
/	100-7299, 7400-7499	2,673,545.00	0.00%	120,000.00	0.00%	120,000.00
Other Outgo - Transfers of direct Costs	7300-7399	1,395,410.00	0.00%	2,673,545.00 1,395,410.00	0.00%	2,673,545.00
Other Financing Uses				1,000,410.00	0.00%	1,395,410.00
a. Transfers Out	7600-7629	0.00	0.00%			
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
. Other Adjustments (Explain in ction F below)	about 1			real filiak menumuya gipas cirkai hidigafaid contra disebihikan majaya jaya negi hasabinah mer	0.00%	
. Total (Sum lines B1 thru B10)		34,923,017.00	2			
NET INCREASE (DECREASE) FUND BALANCE (Line A6 minus		37,323,017.00	-0.99%	34,577,593.00	1.06%	34,944,213.00
B11)		(970,175.00)		(372,671.00)		(140,143.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE					(0)	
Net Beginning Fund Balance     (Form 01, line F1e)						
Ending Fund Balance (Sum lines C and D1)		10,301,119.00		9,330,944.00		8,958,273.0
3. Components of Ending Fund Balance		9,330,944.00		8,958,273.00		8,818,130.0
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	9,330,944.00				
c. Committed		9,330,944.00	L	8,958,273.00		8,818,130.0
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
Reserve for Economic     Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00	-		L	
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)				0.00		0.00
. AVAILABLE RESERVES		9,330,944.00		8,958,273.00		8,818,130.00
. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789				Titles and the second	
c. Unassigned/Unappropriated	9790					
inter reserve projections for ubsequent years 1 and 2 in olumns C and E; current year - olumn A - is extracted.)						
Special Reserve Fund - oncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750		The state of the s	- 1		
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
Total Available Reserves (Sum es E1a thru E2c)						

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.

B1: Transfer 2.4 FTE to unrestricted funding, B2: Eliminate tutor time and aide time that were funded with one-time restricted funds.

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E
(Enter projections for subsequent years 1 and 2 in Columns C and E current year - Column A - is extracted)	,					
A. REVENUES AND OTHER FINANCING SOURCES				Name of Augustin appropriate		Autoritation of the control of the c
1. LCFF/Rev enue Limit Sources	8010-8099	87,661,627.	00 5.379	26 02 200 440		Configuration of the Baseline
2. Federal Revenues	8100-8299	3,033,162.0			T. 11 /	,,
3. Other State Revenues	8300-8599	10,327,017.0			0.007	
4. Other Local Revenues	8600-8799	6,399,557.0	***************************************		0.0070	
5. Other Financing Sources				0,083,349.0	0.00%	6,683,349.
a. Transfers in	8900-8929	25,000.0	0.00%	6 25,000.0	10 0000	
b. Other Sources	8930-8979	0.0	0.00%		0.0076	
c. Contributions	8980-8999	0.0		V.0	· · · · · · · · · · · · · · · · · · ·	V.1
6. Total (Sum lines A1 thru A5c)		107,446,363.0		0.0	0.0076	
B. EXPENDITURES AND OTHER FINANCING USES				112,401,040.0	3.43%	116,289,499.0
Certificated Salaries						
a. Base Salaries				Service Control of the Control of th		Action and a second a second and a second and a second and a second and a second an
b. Step & Column Adjustment				44,709,462.00	)	45,608,522,0
c. Cost-of-Living Adjustment				686,762.00	<u>,                                    </u>	700,489.0
d. Other Adjustments				0.00		0.0
e. Total Certificated Salaries (Sum				212,298.00	1	212,298.00
lines B1a thru B1d)	1000-1999	44,709,462.00				
2. Classified Salaries		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2.01%	45,608,522.00	2.00%	46,521,309.00
a. Base Salaries				45 400		and the second s
b. Step & Column Adjustment				15,483,745.00	-	15,550,683.00
c. Cost-of-Living Adjustment				221,912.00		223,154.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum	2000-2999	and the first time of the following the property of the second of the Continue		(154,974.00)		0.00
lines B2a thru B2d) Employ ee Benefits		15,483,745.00	0.43%	15,550,683.00	1.44%	15 772 007 00
	3000-3999	27,908,904.00	1.48%	28,322,183.00	1.49%	15,773,837.00
Books and Supplies	4000-4999	9,358,069.00	-22.82%	7,222,509.00	2.35%	28,745,531.00
Services and Other Operating openditures	5000-5999	11 201 201 -	among distribution and among an among any accomplishment may be distributed by the company of th		2.3376	7,392,509.00
Capital Outlay	6000-6999	11,391,894.00	0.00%	11,391,894.00	0.83%	11,485,894.00
Other Outgo (excluding Transfers		120,000.00	0.00%	120,000.00	0.00%	120,000.00
Indirect Costs)	7100-7299, 7400-7499	2,673,545.00	0.00%	2,673,545.00	0.000	
Other Outgo - Transfers of direct Costs	7300-7399	and the second s		-,0.0,010.00	0.00%	2,673,545.00
Other Financing Uses		(132,235.00)	0.00%	(132,234.00)	0.00%	(132,235.00)
a. Transfers Out	7600-7629	**************************************				
o. Other Uses	7630-7699	525,360.00	0.00%	525,360.00	66.53%	874,881.00
Other Adjustments	. 000 , 000	0.00	0.00%	0.00	0.00%	0.00
Total (Sum lines B1 thru B10)		110,000		0.00		0.00
NET INCREASE (DECREASE)		112,038,744.00	-0.68%	111,282,462.00	1.95%	113,455,271.00
FUND BALANCE (Line A6 minus						
B11)	Į.	(4,592,381.00)		1,155,478.00		

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C)	2025-26 Projection (E
D. FUND BALANCE					(D)	ì
Net Beginning Fund Balance     (Form 01, line F1e)				distribution of the state of th		
Ending Fund Balance (Sum lines C and D1)		20,878,422.00		16,286,041.00		17,441,519.
Components of Ending Fund Balance		16,286,041.00		17,441,519.00	-	20,275,747.
a. Nonspendable	9710-9719	5,000.00				
b. Restricted	9740	9,330,944.00		5,000.00		5,000.0
c. Committed		3,330,944,00		8,958,273.00		8,818,130.0
<ol> <li>Stabilization Arrangements</li> </ol>	9750	0.00				
2. Other Commitments	9760	206,996.00		0.00		0.0
d. Assigned	9780			196,315.00		326,199,0
e. Unassigned/Unappropriated		0.00	L	0.00	Γ	0.0
Reserve for Economic     Uncertainties	9789	3,361,162.00				allerment, in other properties of the second comment of the second of the second or the second or the second of the second of the second or the second of the second or th
<ol><li>Unassigned/Unappropriated</li></ol>	9790	***************************************	L	3,338,474.00		3,397,564.0
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,381,939.00		4,943,457.00		7,728,854.00
E. AVAILABLE RESERVES		16,286,041.00		17,441,519.00		20,275,747.00
I. General Fund						20,2,0,747.00
a. Stabilization Arrangements						
b. Reserve for Economic	9750	0.00		0.00		0.00
Uncertainties	9789	3,361,162.00		The control of the co	-	<b>0.00</b>
c. Unassigned/Unappropriated	9790	3,381,939.00	ļ	3,338,474.00		3,397,564.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	3,301,339.00		4,943,457.00		7,728,854.00
Special Reserve Fund - oncapital Outlay (Fund 17)			-	0.00		0.00
a. Stabilization Arrangements	9750					
b. Reserve for Economic	-	0.00		0.00		0.00
Uncertainties	9789	0.00		0.00		
c. Unassigned/Unappropriated	9790	0.00	-	0.00	<u> </u>	0.00
Total Available Reserves - by nount (Sum lines E1a thru E2c)			-	0.00		0.00
Total Available Reserves - by rcent (Line E3 divided by Line		6,743,101.00		8,281,931.00		11,126,418.00
c)		6.02%	West of the second	7.44%		
RECOMMENDED RESERVES						9.81%
Special Education Pass-through clusions or districts that serve as the dministrative unit (AU) of a pecial education local plan area SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

					E8BX6HHS2X(2			
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):				,				
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 y ears 1 and 2 in Columns C and E)		0.00		0.00		0.0		
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)		7 170 47						
3. Calculating the Reserves		7,178,47		7,288.00	_	7,361.0		
a. Expenditures and Other     Financing Uses (Line B11)     b. Plus: Special Education Pass- through Funds (Line F1b2, if		112,038,744.00		111,282,462.00		113,455,271.0		
Line F1a is No)  c. Total Expenditures and Other		0.00		0.00		0.00		
Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		112,038,744.00		111,282,462.00		113,455,271.00		
e. Reserve Standard - By		3.00%	_	3.00%	-	3.00%		
Percent (Line F3c times F3d)  f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation		3,361,162.32		3,338,473.86		3,403,658.13		
details) g. Reserve Standard (Greater of		0.00	L	0.00		0.00		
Line F3e or F3f)		3,361,162.32		3,338,473.86				
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)			-	-,, 110,00		3,403,658.13		
<u> </u>		YES	Y	ES	YE	:e		

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

31 66951 0000000 Form SIAB E8BX6HHS2Y/2023-24\

Description	Direct Costs - Interfund Transfers In 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 Othe Fund 9610
01 GENERAL FUND			1				3310	9010
Expenditure Detail	0.00	0.00	0.00	(132,235.00)		The state of the s		
Other Sources/Uses Detail	**************************************			(102,200.00)	25 000 00			
Fund Reconciliation		Mary repaired to the second se			25,000.00	525,360.00		
08 STUDENT ACTIVITY SPECIAL REVENUE FUND				To spinore to the				
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	***************************************	<del></del>		0.00	0.00			
Fund Reconciliation					0.00	0.00		
09 CHARTER SCHOOLS SPECIAL REVENUE FUND		Official						
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	ALIAN COMPANY CONTRACTOR OF CONTRACTOR CONTR		0.00	0.00				
Fund Reconciliation					0.00	0.00		
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation			***************************************		-		1	
1 ADULT EDUCATION FUND			Prince					
Expenditure Detail	0.00	0.00	6,876.00	0.00				
Other Sources/Uses Detail		***************************************	0,070.00	0.00	05.000.00			
Fund Reconciliation				-	25,360.00	0.00		
2 CHILD DEVELOPMENT FUND			P4400094-1-4		***************************************			
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail			0.00	0.00				
Fund Reconciliation			Anna Anna Anna Anna Anna Anna Anna Anna	-	0.00	0.00		
CAFETERIA SPECIAL REVENUE FUND	-							
Expenditure Detail	0.00	0.00	125,359.00		-			
Other Sources/Uses Detail	***************************************		120,303.00	0.00				
Fund Reconciliation				-	0.00	0.00	- 1	
DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation				_	500,000.00	0.00		
PUPIL TRANSPORTATION EQUIPMENT FUND					***			
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		0.00						
Fund Reconciliation				- L	0.00	0.00		
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL TLAY					No.PTO ROSSississississississississississississis			
Expenditure Detail					OR Advisor and April 19			
Other Sources/Uses Detail					Bhalanny and a second		1	
Fund Reconciliation				<b> </b> -	0.00	0.00		
SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00		And the subsequent of the subs				
Fund Reconciliation	No.		#Chamburgo	ı	0.00	0.00		

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

31 66951 0000000 Form SIAB E8BX6HHS2X(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Fund 9610
19 FOUNDATION SPECIAL REVENUE FUND							Navates and the	3010
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail		2010 cm programme (100 pm				0.00		
Fund Reconciliation						0.00		
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00		
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation			1		0.00	0.00		
25 CAPITAL FACILITIES FUND			- 1		and the state of t			
Expenditure Detail	0.00	0.00	1					
Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation					0.00	1,050,000.00		
80 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail			1					
Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation					0.00	0.00		
5 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation  SPECIAL RESERVE FUND FOR CAPITAL OUTLAY ROJECTS								
Expenditure Detail								
Other Sources/Uses Detail	0.00	0.00	1					
Fund Reconciliation	T TOWN		- 1		0.00	25,000.00		
CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					- Odfi kjelemene a			
Other Sources/Uses Detail	0.00	0.00			ADDRIPHIA AND THE PERSON NAMED IN COLUMN NAMED			
					1,050,000.00	0.00		
Fund Reconciliation								
BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail		1						
Other Sources/Uses Detail		- 1			0.00	0.00		
Fund Reconciliation	and the second						1	
DEBT SVC FUND FOR BLENDED COMPONENT UNITS					PROVIDENCE		1	
Expenditure Detail					***************************************			
Other Sources/Uses Detail					0.00	0.00	1	
Fund Reconciliation		1		ŀ				
TAX OVERRIDE FUND	-	1			harananaga			
Expenditure Detail					*JOSSOFF STORMEN			
Other Sources/Uses Detail					0.00			
Fund Reconciliation				ennus	0.00	0.00		

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

31 66951 0000000 Form SIAB E8BX6HHS2X(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Oth Fun
56 DEBT SERVICE FUND  Expenditure Detail								
Other Sources/Uses Detail			***************************************			t page and a second		
Fund Reconciliation				A0000000000000000000000000000000000000	0.00	0.00		
57 FOUNDATION PERMANENT FUND				de la companya del companya de la companya del companya de la comp				
Expenditure Detail								
Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
Fund Reconciliation					***************************************	0.00		
61 CAFETERIA ENTERPRISE FUND	The state of the s		10000					
Expenditure Detail	400							
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.000			
Fund Reconciliation					0.00	0.00		
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
63 OTHER ENTERPRISE FUND	William West							
	0781	ı			vielbenares		1	
Expenditure Detail	0.00	0.00			000000000000000000000000000000000000000	1		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation				ľ		***************************************		
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00			**			
Other Sources/Uses Detail Fund Reconciliation	No. of Control of Cont				0.00	0.00		
7 SELF-INSURANCE FUND		I						
	***************************************				S-e-STATE BOOM-			
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			000			
					0.00	0.00		
Fund Reconciliation				Γ	***************************************			
1 RETIREE BENEFIT FUND							1	
Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation	Professional Association (Control of Control				0.00			
FOUNDATION PRIVATE-PURPOSE TRUST FUND  Expenditure Detail	***************************************							
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			in the second se			
Fund Reconciliation					0.00	1		
		- 1		ľ				
WARRANT/PASS-THROUGH FUND		1	The second secon				1	
Expenditure Detail		- 1	1					
Other Sources/Uses Detail								
Fund Reconciliation		- 1						
STUDENT BODY FUND								
Expenditure Detail			1	1				
Other Sources/Uses Detail								
Fund Reconciliation								

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

31 66951 0000000 Form 01CS E8BX6HHS2X(2023-24)

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
B	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	7,178.47	
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)		The state of the s	A CONTROL OF CHARLES AND A CONTROL OF THE STREET CONTROL OF THE ST		
District Regular		6,975	6,947		
Charter School					
	Total ADA	6,975	6,947	0.4%	Met
Second Prior Year (2021-22)					161.07
District Regular		6,947			
Charter School		erski i net krestor (Original Humannia) 4. j. a) pessent est kristiski kristiski kristiski parti est kristiski (Dirivina) kristiski (Di	ти од 10-м 10 (2000) и повидания из изградения станующий и подажения повидания и станующий повидания в 10 година		
SEATURE LEADING SOMEWHAT STOWN OF PROPERTY AND ADMINISTRATION OF THE PROPERTY AND ADMI	Total ADA	6,947	AMERICAN CONTRACTOR CONTRACTOR OF A STATE OF THE STATE OF	100.0%	народина (том инфинентиров времения положения
First Prior Year (2022-23)	The second secon	A CONTRACT OF THE CONTRACT OF	PERSONAL PROPERTY OF THE PROPERTY OF THE PERSON OF THE PER	TOV. V 78	Not Met
District Regular		7,053	7,072		
Charter School			0		
	Total ADA	7,053			
Budget Year (2023-24)		7,053	7,072	N/A	Met
District Regular		7,178			
Charter School		overnment of the state of the s			
	Tatal ADA	O .			
TO THE CONTROL OF THE	Total ADA	7,178			

### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

31 66951 0000000 Form 01CS E8BX6HHS2X(2023-24)

1B. Comparise	on of District ADA to the Standard	
	or District ADA to the Standard	
DATA ENTRY:	Enter an explanation if the standard is not met.	
1a.	STANDARD MET - Funded ADA has not been overes	timated 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 overest	timated by more than the standard percentage level for two or more of the previous three years.
	Explanation:	
	(required if NOT met)	
		New years assessed the experience of the contract of the contr

Fiscal Year

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

31 66951 0000000 Form 01CS E8BX6HHS2X(2023-24)

Status

2.	CRITERION	: Enrollment
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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 380
	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):	7,178.5	
District's Enrollment Standard Percentage Level:	1.0%	

**CBEDS Actual** 

Enrollment Variance Level (If

Budget is greater than Actual,

# 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.

Budget

#### Enrollment

Third Prior Year (2020-21)  District Regular Charter School Total Enrollment Second Prior Year (2021-22) District Regular Charter School Charter School Total Enrollment to the Standard  SEX. Comparison of District Enrollment to the Standard  SEX. Explanation: (required if NOT met)  Explanation: (required if NOT met)			-10900	CBEDS Actual	Budget is greater than Actual, else N/A)	Status
Charter School Total Enrollment to the Standard  Explanation: (required if NOT met)  STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.	Third Prior Yea			***************************************		
Charter School Total Enrollment 7,281 7,034 3,4% Not M Second Prior Year (2021-22) District Regular Charter School Total Enrollment 7,209 7,209 7,206 N/A Met  First Prior Year (2022-23) District Regular Charter School Total Enrollment 7,369 7,560 N/A Met  Sudget Year (2023-24) District Regular Charter School Total Enrollment 7,369 7,560 N/A Met  All Enrollment 7,369 N/A Met  All Enrollment 7,636 Charter School Total Enrollment on the Standard Total Enrollment on the Standard  All Enrollment 8, STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.		District Regular	7,281	7.034		
Second Prior Year (2021-22)  District Regular Charter School Total Enrollment 7,209 7,296 N/A Met  Prist Prior Year (2022-23) District Regular Charter School Total Enrollment 7,369 7,369 N/A Met  Prist Prior Year (2022-24) District Regular Charter School Total Enrollment 7,369 7,560 N/A Met  Prist Prior Year (2023-24) District Regular Charter School Total Enrollment 7,636 STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.		Charter School	ми (4 fro 2000) в Оригија пред пред 1600 (4 министра и 2010) (2011) (4 from 1604 и 1600) (4 from 1604 и 1600)	ACCUPATION OF THE PROPERTY OF	***************************************	
Second Prior Year (2021-22)  District Regular Charler School Total Enrollment to the Standard  Explanation: (required if NOT met)  Total Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.	report a foreigner of the conference of the conf	Constitution of the Consti	7.281	7 03 <i>A</i>	mannes de la frança	
Charter School Total Enrollment to the Standard  Explanation: (required if NOT met)  Total Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.	Second Prior Y	ear (2021-22)	en en manufulation namente commune e com	monder/mainmum.page-past/monifoliste/memondus/stakke/memondus/	3.476 romiummommanoscaniammommanoscaniammommanoscaniammom	Not Met
Charter School Total Enrollment 7,209 7,296 N/A Met  First Prior Year (2022-23) District Regular Charter School Total Enrollment 7,369 7,560 N/A Met  3udget Year (2023-24) District Regular Charter School Total Enrollment 7,636  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.		District Regular	7.209	7 206		
First Prior Year (2022-23)  District Regular Charter School Total Enrollment  District Regular Charter School Total Enrollment  District Regular Charter School Total Enrollment  o the Standard  s 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.		Charter School		7,230		
First Prior Year (2022-23)  District Regular Charter School Total Enrollment 7,369 7,560  Sudget Year (2023-24)  District Regular Charter School Total Enrollment 7,636 Charter School Total Enrollment 7,636 Charter School Total Enrollment 7,636  B. Comparison of District Enrollment to the Standard  ATA 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.		Total Enrollment	7 209	7 200		
Charter School Total Enrollment  District Regular Charter School Total Enrollment  o the Standard  ATA 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.	First Prior Yea	r (2022-23)	- And the second	/, 296	N/A	Met
Charter School Total Enrollment to the Standard  STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.		District Regular	7 360	7 500		
Budget Year (2023-24)  District Regular Charter School Total Enrollment Total 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.		Charter School	1,000	7,50U		
Budget Year (2023-24)  District Regular 7,636 Charter School Total Enrollment 7,636  B. Comparison of District Enrollment to the Standard  PATA 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.		Total Enrollment	7 260			
Charter School Total Enrollment Total Enrollment Total Enrollment to the Standard  PATA ENTRY: Enter an explanation if the standard is not met.  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.	Budget Year (2	023-24)	*,509	7,560	N/A	Met
Charler School Total Enrollment  7,636  BB. 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.		District Regular	7.626			
BB. Comparison of District Enrollment to the Standard  OATA 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.		Charter School	F   OOO			
B. Comparison of District Enrollment to the Standard  ATA 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.		Total Enrollment				
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.			/,636			
PATA 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.	B. Compariso	on of District Enrollment to the Standard				
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)  1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.  1c. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.	ATA ENTRY: E	Enter an explanation if the standard is not met.				
(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.	1a.	STANDARD MET - Enrollment has not been overestimate	ed by more than the standard per	centage level for the first prior y	ear.	
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:	тимет в день по гозверения по пределения в подать на пределения по пределения по пределения по пределения по п Пределения по пределения п	THE PROPERTY AND THE STREET WHICH CONTINUES WHICH THE STREET WITH THE STREET WHICH THE STREET WHICH THE STREET		Accession and the control of the con
Experiment has not been by erestimated by more than the standard percentage level for two or more of the previous three years.		(required if NOT met)				
The trial the standard percentage level for two or more of the previous three years.	1b.	STANDARD MET - Enrollment has not been averaging to	of by more than the standard		emilitärikkin makan malayotta piilitäri 1900 iligen ausmandikki läkekuulus marjankuupin ja 2000 liikkin ausmandiksi	* (Algorithmus (ang community Greet) 12 (Aldorithmus (ang community) (Algorithmus (ang community) (ang communi
EXDIANATion:		Explanation:	w by more than the standard pen	centage level for two or more of	the previous three years.	

(required if NOT met)

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

31 66951 0000000 Form 01CS E8BX6HHS2X(2023-24)

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)		The state of the s		
District Regular	6,947	7,034		
Charter School		0		
Total ADA/Enrollment	6,947	7,034	98.8%	
Second Prior Year (2021-22)	The second secon	ANNO MARIANE LA REPRESENTA DE LA CONTRACTOR DE LA CONTRAC	randi manusi di bermana a ma teranta manusi di debenari di di da manusi della constitucioni di della constitucioni	
District Regular	6,678	7,296		
Charter School	0	the contract of the contract o		
Total ADA/Enrollment	6,678	7,296	91.5%	
First Prior Year (2022-23)			Company of the Compan	
District Regular	7,072	7,560		
Charter School				
Total ADA/Enrollment	7,072	7,560	93.5%	
	The second secon	Historical Average Ratio:	94.6%	
		510	nanticore y correct contract c	

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 95.1%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	7,178	7,636		
Charter School	0	Martin Commission and American Action (1984 And September 1987) and American Action (1984) and American (19		
Total ADA/Enrollment	7,178	7,636	94.0%	Met
1st Subsequent Year (2024-25)	ANTA ANTI LABORATORI (A COLORA CARLO COMPANIO DE LA COLORA CARLO CARLO CARLO CARLO CARLO CARLO CARLO CARLO CAR	мету компонительного можения в применя на применя по профессова на применя на применя на применя на применя на	Andrew Martin Track in 1974 is deleterated measure propriet and the deleterate and an experience of the contract	
District Regular	7,288	7,712		
Charter School	en from a myster norm er er er na de de light skip skip skip skip skip er	метата мененунатуры орго орго орго (1811 (1815)) орго (1816) орго	***************************************	
Total ADA/Enrollment	7,288	7,712	94.5%	Met
2nd Subsequent Year (2025-26)	PORTON CONTROL PRINCIPAL CONTROL CONTR	nydeesta ni taman ka kuu ba qoo oo		runt european er reconses présentes autorités de la communité des la communité de la communité de la communité de la communité des la communité de  la communité de la communité de la communité de la communité des la communité de la commun
District Regular	7,361	7,789		
Charter School		т чего (Ан Майлен Калентон (В сорбой об выгодилентем применен применен применен применен и мет усровня в деста		
Total ADA/Enrollment	7,361	7,789	94.5%	Met

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

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

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

Explanation:	
(required if NOT met)	

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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#### 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)' and its economic recovery target payment, plus or minus one percent.

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

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

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	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1 - Change	e in Population	(2022-23)	(2023-24)	(2024-25)	(2025-26)
a.	ADA (Funded) (Form A, lines A6 and C4)	7,088.47	7,195.16	7,304.67	7,377.55
b.	Prior Year ADA (Funded)		7,088.47	7,195.16	
c.	Difference (Step 1a minus Step 1b)		106.69		7,304.67
ď.	Percent Change Due to Population (Step 1c	Acceptance of the Control of the Con	- по по при	109.51	72.88
u.	divided by Step 1b)	***************************************	1.51%	1.52%	1.00%
Step 2 - Change	in Funding Level				The state of the s
a.	Prior Year LCFF Funding	Krankan	95,852,718.00	103,743,201.00	108,779,321.00
b1.	COLA percentage	su la companya de la	8.22%	3.94%	***************************************
b2.	COLA amount (proxy for purposes of this criterio	n)			3.29%
c,	Percent Change Due to Funding Level (Step 2b2	·	7,879,093.42	4,087,482.12	3,578,839.66
	stoom ondrige bue to I undring Level (Step 202)	divided by Step 2a)	8.22%	3.94%	3.29%
Step 3 - Total Ch	nange in Population and Funding Level (Step 1d plus	Step 2c)	9.73%	5.46%	4.29%
	LCFF Revenu	e Standard (Step 3, plus/minus 1%):	8.73% to 10.73%	4.46% to 6.46%	3.29% to 5.29%

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File: CS\_District, Version 5

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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# 4A2. Alternate LCFF Revenue Standard - Basic Ald

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

Desirabel Louis	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)  Percent Change from Previous Year	65,590,685.00	67,514,987.00	69,497,027.00	71,538,528.00
		N/A	N/A	N/A
Basic Aid Standard (percent change from pro	evious 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	1st Subsequent Year	2nd Subsequent Year
Nacarrary Small Caba - I Standard Avenue	(2023-24)	(2024-25)	(2025-26)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A
			The state of the s

# 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.

LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)

District

Prior Year	Prior Year Budget Year		2nd Subsequent Year	
(2022-23)	(2023-24)	(2024-25)	(2025-26)	
95,852,727.00	103,743,202.00	108,779,321.00	113,036,622.00	
District's Projected Change in LCFF Revenue:	8.23%	4.85%	3.91%	
LCFF Revenue Standard	8.73% to 10.73%	4.46% to 6.46%	3.29% to 5.29%	
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)

The district's 3-year rolling percentage unduplicated count drops from 33.86% in 2022-23 to 32.42% in 2023-24, making the increase in supplemental funding only about 5%.

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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5.	CRITERION:	Salaries	and	Ronafite

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 Ex	spenditures	
DATA ENTRY: All data are extracted or calculated.				
	Estimated/Unaudited Actuals -	Unrestricted (Resources 0000- 99)	Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures	
Third Prior Year (2020-21)	49,344,108.50	55,406,554.54	89.1%	Process
Second Prior Year (2021-22)	51,556,836.47	58,281,072.99	88.5%	
First Prior Year (2022-23)	63,140,085.00	73,392,823.00	86.0%	
	e de mario i rouarioriga a velocario en esticició d'estrocurra en de	Historical Average Ratio:	87.9%	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
District's Reserve Standard De		(2023-24)	(2024-25)	(2025-26)
District's Reserve Standard Pe		3.0%	3.0%	3.0%
	alaries and Benefits Standard ratio, plus/minus the greater	остана		- The second
	ratio, plus/minus the greater	HTTMA		
of 3% or the district's r	eserve standard percentage):	84.9% to 90.9%	84.9% to 90.9%	84.9% to 90.9%
of 3% or the district's r	nd Benefits to Total Unrestricte	d General Fund Expenditures	\$	
of 3% or the district's r	nd Benefits to Total Unrestricte  Total Unrestricted Expenditures da  Budget - Unr	d General Fund Expenditures ta for the 1st and 2nd Subseque	\$	
of 3% or the district's r	nd Benefits to Total Unrestricte  Total Unrestricted Expenditures da  Budget - Unrestricted (Resources 0)	d General Fund Expenditures ta for the 1st and 2nd Subseque restricted 000-1999)	\$	
of 3% or the district's r	nd Benefits to Total Unrestricte  Total Unrestricted Expenditures da  Budget - Unr  (Resources 0  Salaries and Benefits  (Form 01, Objects 1000-	d General Fund Expenditures ta for the 1st and 2nd Subseque restricted 000-1999) Total Expenditures (Form 01, Objects 1000-	s ent Years will be extracted; if no Ratio of Unrestricted Salaries and	
of 3% or the district's r	nd Benefits to Total Unrestricte  Total Unrestricted Expenditures da  Budget - Uni  (Resources 0  Salaries and Benefits	d General Fund Expenditures ta for the 1st and 2nd Subseque restricted 000-1999) Total Expenditures	Ratio  of Unrestricted Salaries and Benefits  to Total Unrestricted	
of 3% or the district's r 58. Calculating the District's Projected Ratio of Unrestricted Salaries at DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and T subsequent years. All other data are extracted or calculated.	Fotal Unrestricted Expenditures da  Budget - Unr  (Resources 0  Salaries and Benefits  (Form 01, Objects 1000-3999)	d General Fund Expenditures ta for the 1st and 2nd Subseque restricted 000-1999) Total Expenditures (Form 01, Objects 1000- 7499) (Form MYP, Lines B1-B8,	Ratio  of Unrestricted Salaries and Benefits  to Total Unrestricted Expenditures	t, enter data for the two
of 3% or the district's r  5B. Calculating the District's Projected Ratio of Unrestricted Salaries at  DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and T  subsequent years. All other data are extracted or calculated.  iscal Year  udget Year (2023-24)  st Subsequent Year (2024-25)	Total Unrestricted Expenditures da  Budget - Uni  (Resources 0  Salaries and Benefits  (Form 01, Objects 1000-3999)  (Form MYP, Lines B1-B3)	d General Fund Expenditures ta for the 1st and 2nd Subseque restricted 000-1999) Total Expenditures (Form 01, Objects 1000- 7499) (Form MYP, Lines B1-B8, B10)	Ratio  of Unrestricted Salaries and Benefits  to Total Unrestricted	t, enter data for the two Status Met
of 3% or the district's r  5B. Calculating the District's Projected Ratio of Unrestricted Salaries at  DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and T  subsequent years. All other data are extracted or calculated.	Form MYP, Lines B1-B3)	d General Fund Expenditures ta for the 1st and 2nd Subseque restricted 000-1999) Total Expenditures (Form 01, Objects 1000- 7499) (Form MYP, Lines B1-B8, B10) 76,590,367.00	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 85.1%	t, enter data for the two Status Met Met
of 3% or the district's r  5B. Calculating the District's Projected Ratio of Unrestricted Salaries an  DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and T  subsequent years. All other data are extracted or calculated.  Fiscal Year  Budget Year (2023-24)  st Subsequent Year (2024-25)  nd Subsequent Year (2025-26)  C. Comparison of District Salaries and Benefits Ratio to the Standard	Form MYP, Lines B1-B3)  65,195,265.00  66,783,364.00	d General Fund Expenditures ta for the 1st and 2nd Subseque restricted 000-1999) Total Expenditures (Form 01, Objects 1000- 7499) (Form MYP, Lines B1-B8, B10) 76,590,367.00 76,179,509.00	Ratio  of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 85.1% 87.7%	t, enter data for the two Status Met

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies,

and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

1 District's Change is Devotable	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Change in Population and Funding Level			
(Criterion 4A1, Step 3):	9.73%	5.46%	4.29%
2. District's Other Revenues and Expenditures	AND THE RESIDENCE OF THE PROPERTY OF THE PROPE	The second secon	7.23/6
Standard Percentage Range (Line 1, plus/minus 10%):	-0.27% to 19.73%	-4.54% to 15.46%	-5.71% to 14.29%
District's Other Revenues and Expenditures			V.7170 tO 14.2376
Explanation Percentage Range (Line 1, plus/minus 5%):	4.73% to 14.73%	0.46% to 10.46%	-0.71% to 9.29%

# 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		Percent Change	Change is Outside
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)	Amount	Over Previous Year	Explanation Range
First Prior Year (2022-23)			The state of the s
Budget Year (2023-24)	5,274,224.00		
1st Subsequent Year (2024-25)	3,033,162.00	(42.49%)	Yes
2nd Subsequent Year (2025-26)	3,033,162.00	0.00%	Yes
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	3,033,162.00	0.00%	No
Explanation: The 22 22 hadron			Among management of the second

(required if Yes)

The 22-23 budget contains over \$2.0 million of carry over in federal programs subject to deferred revenues.

# Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) First Prior Year (2022-23)

Budget Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

22,178,032.00		
10,327,017.00	(53.44%)	Yes
10,327,017.00	0.00%	Yes
10,327,017.00	0.00%	No

Explanation:

(required if Yes)

The 22-23 budget includes \$10.4 million in one-time state revenues and \$2.2 million of carry over in state programs subject to deferred revenues.

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

First Prior Year (2022-23)

Budget Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

8,257,876.00		
6,399,557.00	(22.50%)	Yes
6,683,349.00	4.43%	No
6,683,349.00	0.00%	No

Explanation:

(required if Yes)

The 22-23 budget contains a one-time Cal SHAPE grant of \$1.3 million. Additionally, RDA facilities revenues are budgeted at \$350k annually. The district received over \$700k in these funds in 2022-23.

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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

First Prior Year (2022-23) Budget Year (2023-24)

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

14,506,138.00		
9,358,069.00	(35.49%)	Yes
7,222,509.00	(22.82%)	Yes
7,392,509.00	2.35%	No

Explanation:

(required if Yes)

Approximately \$8 million in prior-year state and federal carry over, and one-time funds, is budgeted in the 4xxx object codes in 22-23. Approximately \$2.5 million in Supplemental carry over is budgeted in 23-24. No carry over is budgeted in 24-25 or 25-26.

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

First Prior Year (2022-23) Budget Year (2023-24)

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

14,998,619.00		
11,391,894.00	(24.05%)	Yes
11,391,894.00	0.00%	Yes
11,485,894.00	.83%	No

Explanation:

(required if Yes)

Approximately \$3.8 million in prior-year state and federal carry over, and one-time funds, is budgeted in the 5xxx object codes in 22-23

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

DATA ENTRY: All data are extracted or calculated.

Percent Change

Object Range / Fiscal Year

Amount

Over Previous Year

Status

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

First Prior Year (2022-23)

Budget Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

	35,710,132.00	1	
	19,759,736.00	(44.67%)	Not Met
-	20,043,528.00	1.44%	Met
A. Contractor	20,043,528.00	0.00%	Met

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

First Prior Year (2022-23)

Budget Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

29,504,757.00		
20,749,963.00	(29.67%)	Not Met
18,614,403.00	(10.29%)	Not Met
18,878,403.00	1.42%	Met

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

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

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 1a. projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue

(linked from 6B

if NOT met)

The 22-23 budget contains over \$2.0 million of carry over in federal programs subject to deferred revenues.

Explanation:

Other State Revenue

(linked from 6B if NOT met)

The 22-23 budget includes \$10.4 million in one-time state revenues and \$2.2 million of carry over in state programs subject to deferred revenues.

Other Local Revenue

(linked from 6B

if NOT met)

The 22-23 budget contains a one-time Cal SHAPE grant of \$1.3 million. Additionally, RDA facilities revenues are budgeted at \$350k annually. The district received over \$700k in these funds in 2022-23.

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#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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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)

Explanation:

Services and Other Exps (linked from 6B

if NOT met)

Approximately \$8 million in prior-year state and federal carry over, and one-time funds, is budgeted in the 4xxx object codes in 22-23. Approximately \$2.5 million in Supplemental carry over is budgeted in 23-24. No carry over is budgeted in 24-25 or 25-26.

Approximately \$3.8 million in prior-year state and federal carry over, and one-time funds, is budgeted in the 5xxx object codes in 22-23.

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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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).

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 NOTE: financing uses for that fiscal year. Statute exlude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690. DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00 2. Ongoing and Major Maintenance/Restricted Maintenance Account a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

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

108,339,201.00 3% Required Budgeted Contribution<sup>1</sup> 0.00 Minimum Contribution to the Ongoing and Major (Line 2c times 3%) Maintenance Account Status Not Met 108,339,201.00 3,250,176,03 2,467,957.00

<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)])
	i	Other (explanation must be provided)
***************************************	The	e district budgeted the 3% based on 21-22 actuals. The budget will be updated at first interim when the entire district budget updated.
L.	******	

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

b. Plus: Pass-through Revenues and Apportionments

c. Net Budgeted Expenditures and Other Financing

(Line 1b, if line 1a is No)

Uses

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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First Prior Year

2.2%

# 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' as a percentage of total expenditures and other financing uses in two out of three prior fiscal years.

Third Prior Year

5.6%

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

DATA ENTRY: All data are extracted or calculated.

- District's Available Reserve Amounts (resources 0000-1999)
  - a. Stabilization Arrangements

(Funds 01 and 17, Object 9750)

b. Reserve for Economic Uncertainties

(Funds 01 and 17, Object 9789)

c. Unassigned/Unappropriated

(Funds 01 and 17, Object 9790)

d. Negative General Fund Ending Balances in Restricted

Resources (Fund 01, Object 979Z, if negative, for each of

resources 2000-9999)

- e. Available Reserves (Lines 1a through 1d)
- Expenditures and Other Financing Uses

a. District's Total Expenditures and Other Financing Uses

(Fund 01, objects 1000-7999)

b. Plus: Special Education Pass-through Funds (Fund 10, resources

3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

c. Total Expenditures and Other Financing Uses

(Line 2a plus Line 2b)

District's Available Reserve Percentage

(Line 1e divided by Line 2c)

District's Deficit Spending Standard Percentage Levels
(Line 3 times 1/3):

	decond rinor rear	First Prior Year	
(2020-21)	(2021-22)	(2022-23)	
		The state of the s	
0.00	0.00	0.00	
2,555,211.00	2,792,228.00	3,501,702.00	
11,838,558.41	12,663,748.83	4,283,295.26	
0.00	0.00	0.00	
14,393,769.41	15,455,976.83	7,784,997.26	
	A STATE OF THE STA	Andrews State Control of the Control	
85,173,693.00	93,074,253.39	116,723,412.00	
		0.00	
85,173,693.00	93,074,253.39	116,723,412.00	
16.9%	16.6%	6.7%	
Annual realists for constitution of the second of the seco		The second secon	

Second Prior Year

¹Av ailable 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.

5.5%

<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.

	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000- 7999)	Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	1,377,948.70	55,479,287.70	N/A	Met
Second Prior Year (2021-22)	1,309,471.96	58,306,464.71	N/A	Met
irst Prior Year (2022-23)	(5,132,479.00)	73,918,183.00	6.9%	Not Met
Budget Year (2023-24) (Information only)	(3,622,206.00)	77,115,727.00		**************************************

# 8C. Comparison of District Deficit Spending to the Standard

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

# 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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1a.	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)	
		A septembrias no Difficiente formation province destination of the Mark Science and company

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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<b>a</b>	CRITERION:	P*************************************	
a.	CRITERION:	runa	Majance

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

Percentage Level 1	District ADA	
1.7%	0 to 300	~~
1.3%	301 to 1,000	
1.0%	1,001 to 30,000	
0.7%	30,001 to 400,000	
0.3%	400.001 and over	

Beginning Fund Balance

District Estimated P-2 ADA (Form A, Lines A6 and C4): 7,195

District's Fund Balance Standard Percentage Level: 1,0%

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

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

(Form 01, Line F1e, Unrestricted Column) Variance Level Fiscal Year Original Budget Estimated/Unaudited Actuals (If overestimated, else N/A) Status Third Prior Year (2020-21) 10,123,570.00 13,022,360.71 N/A Met Second Prior Year (2021-22) 11,505,429.00 14,400,309.41 Met First Prior Year (2022-23) 13,011,231.00 15,709,782.00 N/A Met Budget Year (2023-24) (Information only) 10,577,303.00

Unrestricted General Fund Beginning Balance <sup>2</sup>

# 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)	

<sup>&</sup>lt;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.

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

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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#### 10. CRITERION: Reserves

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

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

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

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

<sup>&</sup>lt;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	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	7,178	7,288	7,361
Subsequent Years, Form MYP, Line F2, if available.)	and the first of the second	de name (no por propositios positiones) de la company de la company de (no 1) des libro-les en interesses parques e 20 com	STATEMENT OF STATE
District's Reserve Standard Percentage Level:	3%	3%	3%
		and the control of th	bulananananananananananananananananananan

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

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

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

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

No

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

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

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

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

1.	Expenditures and Other Financing Uses
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)
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)
4.	Reserve Standard Percentage Level
5.	Reserve Standard - by Percent
	(Line B3 times Line B4)
6.	Reserve Standard - by Amount

1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)	
111,282,462.00	113,455,271.00	
0.00	0.00	
111,282,462.00	113,455,271.00	
3%	3%	
3,338,473.86	3,403,658.13	
	(2024-25) 111,282,462.00 0.00 111,282,462.00 3%	

<sup>&</sup>lt;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.

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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				E8BX6HHS2X(2023-24
	(\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00		
7.	District's Reserve Standard		0.00	0.00
	(Greater of Line B5 or Line B6)	3,361,162,32	2 220 470 00	
10C. Calculating ti	he District's Budgeted Reserve Amount	5,551,152.52	3,338,473.86	3,403,658.13

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.

	nts (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	The state of the s		
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	- Control of the Cont	
2.	General Fund - Reserve for Economic Uncertainties	en marine in the second and the second and the following consistency of the second and the secon		
	(Fund 01, Object 9789) (Form MYP, Line E1b)	3,361,162,00	3,338,474,00	2 207 564 66
3.	General Fund - Unassigned/Unappropriated Amount		0,000,474.00	3,397,564.00
	(Fund 01, Object 9790) (Form MYP, Line E1c)	3,381,939.00	4,943,457.00	7 700 00
4.	General Fund - Negative Ending Balances in Restricted Resources		4,3437,00	7,728,854.00
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	- Indiana		
	(Form MYP, Line E1d)	0.00	2.00	
5.	Special Reserve Fund - Stabilization Arrangements	V. VV	0,00	0.00
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties	V.50		
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount	V.UV		
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	***	
8.	District's Budgeted Reserve Amount	0.00		
	(Lines C1 thru C7)	6.742.404.00		
9.	District's Budgeted Reserve Percentage (Information only)	6,743,101.00	8,281,931.00	11,126,418.00
	(Line 8 divided by Section 10B, Line 3)	6.02%	7.44%	
	District's Reserve Standard		1.4470	9.81%
	(Section 10B, Line 7):	3,361,162.32	3,338,473.86	3,403,658.13
	Status:	Met	Met	3,403,038.13 Met

DD. Comparison of District Reserve Amount to the Standard	
ATA ENTRY: Enter an explanation if the standard is not met.	
1a. STANDARD MET - Projected available reserves have	e met the standard for the budget and two subsequent fiscal years.
Explanation: (required if NOT met)	

## 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

OPPLEMEN	ITAL INFORMATION		
ATA ENTRY	: Click the appropriate Yes or No button for items S1 through S4. Enter	r an explanation for each Yes answer	
		The state of the s	
<b>S</b> 1.	Contingent Liabilities		
1a.	Does your district have any known or contingent liabilities (e.g., f	(inancial or program outlite litigation	
	state compliance reviews) that may impact the budget?	marked of program addits, inigation,	****
	mpact the budget?		No
1b.	If Yes, identify the liabilities and how they may impact the budge		The contract of the contract o
	the liabilities and now they may impact the budge	d'	
	TO SO WHICH CONTROL AND THE CO		
S2.	Use of One-time Revenues for Ongoing Expenditures	- Production in the Conference of the Conference	
	Chigoling Experiatores		
1a.	Does your district have ongoing general fund expenditures in the t	huden 3	
	the total general fund expenditures that are founded at	Judget in excess of one percent of	
	the total general fund expenditures that are funded with one-time r	esources?	No
1b.	If Yes identify the average	Į.	
	1 103, Identity the expenditures and explain how the one-time res	ources will be replaced to continue funding the ongoing expenditures in the fo	ellowing fiscal years:
S3.	Use of Ongoing Revenues for One-time Expenditures	The second secon	
	to the same revenues for One-time Expenditures		
1a.	Does your district have large con-recursing constal fund		
	Does your district have large non-recurring general fund expenditur general fund revenues?	res that are funded with ongoing	
	appropriate forms t	To a contract of the contract	No
1b.	If Van Idealife (t	£.	THE RESIDENCE OF THE PROPERTY OF THE STREET, AND THE STREET,
TD.	If Yes, identify the expenditures:		
	MANAPAR OF THE REAL PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRE		THE CONTRACTOR OF THE PARTY OF
S4.	Contingent Revenues	The second of th	
	countigent revelues		
1a.	Does your district have projected assurance 6		
	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 legis	lation, or other definitive act	
	(e.g., parcel taxes, forest reserves)?	gio	можения од применения од применения од
41		Ł.	THE PARTY OF THE PROPERTY OF THE PARTY OF TH
1b.	If Yes, identify any of these revenues that are dedicated for ongoi	ing expenses and explain how the revenues will be replaced or expenditures re	edured:
	and the second distinction of the second dis	single-similar respective and the similar simi	

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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#### 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

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

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.

escription / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resource	ces 0000-1999, Object 8980}			Party Control (Press, Architecture)
irst Prior Year (2022-23)	(13,684,210.00)			
udget Year (2023-24)	(16,521,173.00)	2,836,963.00	20.7%	
st Subsequent Year (2024-25)	(16,489,461.00)		<del> </del>	Not Met
nd Subsequent Year (2025-26)	(17,088,609.00)	(31,712.00)	(.2%)	Met Met
1b. Transfers In, General Fund *	Castar Annual research and the research and the castar and the castar provide a social bentification to the single free Prints	ordinamental a rophic his some devict i de book round from un evry approved to be seemed with some	AMERICAN CONTRACTOR OF THE PROPERTY OF THE PRO	-ministra Climato Vasci corumning 4-9 y FFF (3) corumning and ministrative
rst Prior Year (2022-23)	39,705.00			
sudget Year (2023-24)	25,000.00	(14,705.00)	(37.0%)	Met
t Subsequent Year (2024-25)	25,000.00	0.00	0.0%	Met
nd Subsequent Year (2025-26)	25,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *		AND AND SECURE OF THE PARTY OF THE AND	NACHARAMAN PARAMANA AND PARAMAN	Miller bekennt kann mangit nope dasan nakim gilandi kepangan kansan basasa (ngulan basa
st Prior Year (2022-23)	525,360.00			
dget Year (2023-24)	525,360.00		T	
Subsequent Year (2024-25)	525,360.00	0.00	0.0%	Met
d Subsequent Year (2025-26)	874,881.00	0.00	0.0%	Met
	674,861.00	349,521.00	66.5%	Not Met
1d. Impact of Capital Projects				
Do you have any capital projects that may Impact the general fund	operational budget?	II.	THE REST OF THE PERSON NAMED IN COLUMN	No
nclude transfers used to cover operating deficits in either the general fund or any	r other fund	L	Orania di Salaran e di Salaran di Salaran da Aran da A	
	other rung.			

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

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

	(required if NOT mot)	The district made the decision to locally restrict two budgets that it previously accounted for in unrestricted resources, for a total amount of \$1,012,500. Additionally, special education encroachment increased due to increased staff, the increased need for nonpublic schools, and the SELPA's new AB602 allocation method.
lb.	MET - Projected transfers in have not changed by r	more than the standard for the budget and two subsequent fiscal years.
	Explanation:	The state of the s
	(required if NOT met)	
	i.	American programment of the control

## 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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1c.	NOT MET - The projected transfers out of the amount(s) transferred, by fund, and whether transfers.	general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the
	Explanation:	The district projects that the General Fund will need to stad contribution to Fund 40 in the CC 90 for the

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

Project Information:

(required if NOT met)

(required if YES)

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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#### S6. Long-term Commitments

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

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

SSA Identification of the District							
S6A. Identification of the District's Long-term Co	mmitments						
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.							
Does your district have long-term (multiyear)	commitment	s?					
(If No, skip item 2 and Sections S6B and S6C		Γ	Yes				
2. If Yes to item 1, list all new and existing multi	vear commit	L ments and required annual debt		to long-term commitments for postomoloum	ant honofite with a than		
pensions (OPEB); OPEB is disclosed in item 5	57A.	,	To the amount of the molecule	to long-term communicates for postemployme	on benefits other than		
	44 8						
	# of Years		SACS Fund and Object Code	es Used For:	Principal Balance		
Type of Commitment	Remaining	Funding Source	es (Revenues)	Debt Service (Expenditures)	as of July 1, 2023		
Leases					1, 2000		
Certificates of Participation	see below	a. A Third on the Control of Control of the Control	THE CONTRACT				
General Obligation Bonds		51/861x		51/743x	109,235		
Supp Early Retirement Program		and the second s	annual o territo de la completa del la completa de la completa de la completa del la completa de  la completa de  la completa		100,200		
State		a koloviderin komumusus napungu mengapi melaungungkan salah sebujum salam da kambangan salam salam sebagan sal		en e en suste programme de destablementes mes managen egende spinolement programme de destablement de destablementes de la company de la compa			
School Building							
Loans							
Compensated	THE PERSON NAMED OF THE PE	er for a least for a common form position of the comment of the form the common form the comment of the comment					
Absences							
Other Long-term Commitments (do not include OPEB):							
2015 Refunding Mello-Pose Roads							
Series 2016, 2017 & 2019 Refunding COPs		49/86xx		49/743x	8,127,352		
Bond Anticipation Notes		49/86xx		49/743x	138,242,598		
GAN Lease	PARTOLUNIA COMPANIA PROPERTICAL COMPANIA PARTOLUNIA PARTOLUNIA PARTOLUNIA PARTOLUNIA PARTOLUNIA PARTOLUNIA PAR	35/8545		21/743х	53,525,000		
		35/8545		21/743x	18,887,598		
TOTAL:		and the second s		TO CHARLES AND	218,891,783		
The state of the s	почения принципального принципальног	and the included the popularity of the special includes a second that the special includes the includes and debut	etemploramentality opplication (in the company of the contract	namaranan namanan namaran namanan namaran namaran namaran namaran namaran namaran namaran namaran namaran nama 1st	dermanus paramitem ora electros en manuellos de la companya de la companya de la companya de la companya de la		
		Prior Year	Budget Year	Subsequent	2nd Subsequent Year		
		(2022-23)	(2023-24)	Year (2024-25)	/2025 ac\		
			,	(2024-25) Annual	(2025-26)		
		Annual Payment	Annual Payment	Pay ment	Annual Payment		
Type of Commitment (continued)	***************************************	(P & I)	(P & I)	(P & I)	(P & I)		
_eases			Andrew (M.A.) in the first description of the state of th	The state of the s	per manufunt proper dem plant and a sem dem medical de la ciclo media accessiva a accessiva de la ciclo medica La ciclo de la ciclo medical de la ciclo de la ciclo de la cic		
Certificates of Participation	and a second		COMMUNITORING TO THE RESIDENCE OF THE PROPERTY	A THE CONTROL OF THE PROPERTY OF THE CONTROL OF THE	Perindente and an extension of the section in the section of 100 and 1		
Seneral Obligation Bonds		8,502,351	8,493,451	62,025,051	7,415,926		
Supp Early Retirement Program	and the second						
State School Building Loans					TO A CONTROL OF THE C		
Compensated Absences					PARTICIPATION AND REPORT OF THE PARTICIPATION AND ARREST ARREST AND ARREST AND ARREST AND ARREST AND ARREST AND ARREST ARREST AND ARREST ARREST AND ARREST ARREST AND ARREST ARR		
Other Long-term Commitments (continued):	r-				The second secon		
015 Refunding Mello-Roos Bonds	881,472	878,472	879,143	878,477			
eries 2016, 2017 & 2019 Refunding COPs		6,863,028	7,095,635	7,844,815	7,396,173		
ond Anticipation Notes		1,070,500	1,070,500	54,595,500	0		
GAN Lease		457,080	507,080	505,569	847,941		
mandam op ingegrepalation data of the following management of the control of the management of the control of t			The control of the co				
Total Annual F	Payments:	17,774,431	18,045,138				
Has total annual payment increased over prior year (2022-23)?  Yes  Yes					16,538,517		

## 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment				
	inter an explanation if Yes.			
1a.	Yes - Annual payments for long-term commitments funded.  Explanation:  (required if Yes  to increase in total  annual payments)	ts have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will  Small interest increases in 23-24; large G.O. Bond principal payment in 24-25; GAN and BAN paid off in 24-25		
S6C. Identification	on of Decreases to Funding Sources Used to Pay	Long-term Commitments		
DATA ENTRY: CI	lick 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 commi	tments decrease or expire prior to the end of the commitment period, or are they one-time sources?		
2.	No - Funding sources will not decrease or expire pr	No  for 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)			

## 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

31 66951 0000000 Form 01CS E8BX6HHS2X(2023-24)

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.).

DATA ENTRY: Click the appropriate botton 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 So.  1 Does your district provide postermployment benefits other than renations (OPEB)? (If No. skip items 2-5)  2. For the district's OPEB:  a. Are they lifetime benefits?  b. Do benefits continue past age 657  no  c. Describe any other characteristics of the district's OPEB program including eligibility criters and amounts, if any, that rotirees are required to contribute toward their own benefit the second of the district's annual financial statements.  3 a. Are OPEB financed on a pay-as-you-po, actuarial cost, or other method?  b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or Self-insurance Fund Governmental Fund OPEB line Self-insurance for Self-insurance Fund Self-insu	S7A. Identii	fication of the District's Estimated Unfunded Liability for Postemployment Be	nefits Other than Panalage (OPEN)			
Does your darrict provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)  Por the distincts OPEB:  a. Are they lifetime benefits?  b. Do benefits continue past age 68?  c. Describe any other characteristics of the distinct's OPEB program including eligibility criteria and amounts, if any, that recirees are required to contribute toward their own benefits  These items are described in detail in Note B of the district's annual financial statements.  3 a. Are OPEB financed on a pay-as-you-go, actuarist cost, or other method?  Pay-as-you-go  b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund  0 Self-insurance Fund  7.  4. OPEB Liabilities  a. Total OPEB liability  b. OPEB phase) (funds any ret position (if applicable)  c. Total/Net OPEB liability (Line 4 a minus Line 4b)  d. Is total OPEB liability based on the district's estimate or an exturnal valuation, indicate the measurement date of the OPEB valuation actuarial valuation, indicate the measurement date of the OPEB valuation or Alternative Measurement  Mathod  D. OPEB amount contribution (ADC), if a valiable, per actualistic valuation or Alternative Measurement  Mathod  D. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)  c. Cest of OPEB Penfers (sequivalent of "pay-as-you-go" amount)  d. Number of retirees receiving OPEB benefits  These items 2-5.						
than pensions (DPEB)? (if No, skip items 2-5)  2. For the district's OPEB: a. Are they lifetime boned its?  b. Do benefits continue past age 65?  No  c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute lowerd their own benefit from the past age 65?  a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?  b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund  OPEB Liabilities a. Total OPEB fishility b. OPEB plan(s) fishciany net position (if applicable) c. TotalNat OPEB liability (Line 4a minus Line 4b) d. Is total OPEB liability (Line 4a minus Line 4b) d. Is total OPEB liability (Line 4a minus Line 4b) d. Is total OPEB liability based on the district's estimate of the OPEB valuation  Budget Year  1st Subsequent Year 2nd Subsequent Year actuarial valuation; indicate the measurement date of the OPEB valuation  5. OPEB contributions a. OPEB actuarially determined contribution (ADC), if a valilable, per actuarial valuation or Alternative Measurement Method  Budget Year  1st Subsequent Year 2nd Subsequent		time office data in an other applicable items;	there are no extractions in this section e	xcept the budget year data on line	5b.	
than pensions (OPEB)? (If No, skip items 2-5)  Por the district's OPEB:  a. Are they lifetime benefits?  No  b. Do benefits continue past age 657  c. Describe any other characteristics of the district's OPEB program including eligibility orderia and amounts, if any, that retirees are required to contribute lowerd their own benefit from the street in the district's annual financial statements.  These items are described in detail in Note 9 of the district's annual financial statements.  3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?  Pay-as-you-go  1. Indicate any accumulated amounts sermarked for OPEB in a self-insurance or governmental fund  0 7.  4. OPEB Liability  b. OPEB liability  c. Total/Net OPEB liability  b. OPEB liability  c. Total/Net OPEB liability based on the district's estimate or an actuarial valuation, indicate the measurement date of the OPEB washing in the district's estimate or an actuarial valuation, indicate the measurement date of the OPEB valuation  5. OPEB contributions  a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement  Method  D. 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 (copul water of "pay-as-you-go" amount)  d. Number of retirees receiving OPEB benefits  4 151.30.00  3 12,831.00  4 155.13.00  4 155.13.00  4 155.13.00  4 155.13.00  4 155.13.00  4 155.13.00  4 155.13.00  4 155.13.00  5 10 10 10 10 10 10 10 10 10 10 10 10 10	1	Does your district provide postemployment benefits other				
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b. Do benefits continue past age 65?  c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefit [These items are described in detail in Note 9 of the district's annual financial statements.  3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?  b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund  Covernmental Fund  OPEB Liabilities  a. Total OPEB liability  b. OPEB plant(s) (fluciary net position (if applicable)  c. Total/Net OPEB liability (Line 4a minus Line 4b)  d. Is total OPEB liability (Line 4a minus Line 4b)  d. Is total OPEB liability (Line 4a minus Line 4b)  f. Total OPEB valuation  or an actuarial valuation?  e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation  5. OPEB contributions  a. OPEB actuarially determined contribution (ADC), if a valiable, per actuarial valuation or Alternative Measurement  Method  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance turn) (funds 0 1-70, objects 3701-3752)  c. Cost of OPEB benefits (equivalent of Taya-as-you-go' amount)  d. Number of retirees receiving OPEB benefits  These items are described in detail in Note 9 of the district's annual financial statements.  Note of OPEB benefits of the district's optimized premiums paid to a self-insurance turn) (funds 0 1-70, objects 3701-3752)  c. Cost of OPEB benefits  1 200 3-20 3-20 3-20 3-20 3-20 3-20 3-20	۷.					
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a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?  b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund  c. OPEB Liabilities  a. Total OPEB liability  b. OPEB plan(s) Ifduciary net position (if applicable)  c. Total/Net OPEB liability (Line 4a minus Line 4b)  d. Is total OPEB liability based on the district's estimate  or an actuarial valuation?  e. If based on an actuarial valuation, indicate the measurement date  of the OPEB valuation  5. OPEB Contributions  a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement  Method  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)  c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  d. Number of retirees receiving OPEB benefits  17.00  3. Self-insurance Fund Self-insurance Government as self-insurance County (funds 01-70, objects 3701-3752)  251,385.00  3251,385.00  3251,385.00  3251,385.00  3251,385.00  3251,385.00  3251,385.00  3251,385.00  3251,385.00  3251,385.00		, James Maria	chigonity criteria and amounts, if any, th	at retirees are required to contribu	ite toward their own benefits:	
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b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund  Self-Insurance Fund  OPEB Liabilities  a. Total OPEB liability b. OPEB plan(s) fiduciary net position (if applicable) c. Total/Net OPEB liability (Line 4a minus Line 4b) d. Is total OPEB liability (Line 4a minus Line 4b) d. Is total OPEB liability based on the district's estimate or an actuarial valuation? e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation  Sugget Year  OPEB Contributions a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method  D. 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  Self-Insurance Fund (Governmental Fund Self-insurance Fund) (Punds 1-70, objects 3701-3752) 250,679.00 312,831.00 312,831.00 415,513.00	3	a. Are OPEB financed on a pay-as-you go potential and				
4. OPEB Liabilities  a. Total OPEB liability b. OPEB plan(s) fiduciary net position (if applicable) c. Total/Net OPEB liability (Line 4a minus Line 4b) d. Is total OPEB liability based on the district's estimate or an actuarial valuation? e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation  5. OPEB Contributions a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) c. Cost of OPEB benefits (equivalent of Tpay-as-you-go" amount) d. Number of retires receiving OPEB benefits  17.00  9.390,817.00		over pay 43-y ou-go, actuarial cost, or other method?		Pay -as-y ou-go		
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4. OPEB Liabilities  a. Total OPEB liability  b. OPEB plan(s) fiduciary net position (if applicable)  c. Total/Net OPEB liability (Line 4a minus Line 4b)  d. is total OPEB liability (Line 4a minus Line 4b)  d. is total OPEB liability based on the district's estimate  or an actuarial valuation?  e. If based on an actuarial valuation, indicate the measurement date  of the OPEB valuation  Budget Year  1st Subsequent Year  2nd Subsequent Year  (2023-24)  C2024-25)  C2025-26)  5. OPEB Contributions  (2023-24)  Actuarial  6/30/2022  5. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement  Method  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)  c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  d. Number of retirees receiving OPEB benefits  17.00  17.00  9,390,817.00  9,390,817.00  4,012,824.00  Actuarial  Actuarial  40,012,824.00  Actuarial  Actuarial  Actuarial  Actuarial  Actuarial  6/30/2022  2nd Subsequent Year  2n	governmental fund		O	Self-Insurance Fund	Governmental Fund	
a. Total OPEB liability b. OPEB plan(s) I iduciary net position (if applicable) c. Total/Net OPEB liability (Line 4a minus Line 4b) d. Is total OPEB liability based on the district's estimate or an actuarial valuation? e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation  Budget Year 1st Subsequent Year 2nd Subsequent Year 6/30/2022  5. OPEB Contributions (2023-24) (2024-25) (2025-26)  a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) d. Number of retirees receiving OPEB benefits				O	7,415	
b. OPEB plan(s) fiduciary net position (if applicable)  c. Total/Net OPEB liability (Line 4a minus Line 4b)  d. Is total OPEB liability based on the district's estimate or an actuarial valuation? e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation  Budget Year (2023-24)  5. OPEB Contributions a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) d. Number of retirees receiving OPEB benefits  9,390,817.00  5,377,939.00  4,012,824.00  Actuarial  4,012,824.00  Actuarial  6/30/2022  2nd Subsequent Year (2023-24) (2024-25) (2025-26)  2nd Subsequent Year (2025-26) (2025-26)  2nd Subsequent Year (2025-26) (2025-26)  2nd Subsequent Year (2026-27) (2026-28) (2027-28) (2027-29) (2027-29) (2027-29) (2028-2	4.				The second secon	
c. Total/Net OPEB liability (Line 4a minus Line 4b)  d. Is total OPEB liability based on the district's estimate or an actuarial valuation?  e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation  DPEB Contributions a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) d. Number of retirees receiving OPEB benefits  5. 377,993.00 4.012,824.00  Actuarial		·	Γ			
d. Is total OPEB liability based on the district's estimate or an actuarial valuation? e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation  Budget Year 1st Subsequent Year 2nd Subsequent Year (2023-24) (2024-25) (2025-26)  5. OPEB Contributions a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method b. OPEB amount contributed (for this purpose, include premiums paid to a self- insurance fund) (funds 01-70, objects 3701-3752) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) d. Number of retirees receiving OPEB benefits				THE THE PERSON OF THE PERSON O		
or an actuarial valuation? e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation  Budget Year 1st Subsequent Year 2nd Subsequent Year (2023-24) (2024-25) (2025-26)  5. OPEB Contributions (2023-24) (2024-25) (2024-25) (2025-26)  actuarial valuation or Alternative Measurement Method b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) d. Number of retirees receiving OPEB benefits			Table Control of the	Commission of State of Section 1995 and the Section		
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation  Budget Year  1st Subsequent Year  2nd Subsequent Year  (2023-24)  2025-26)  2025-26)  2025-26)  2025-26)  Deep actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement  Method  Deep 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			and the state of t	4,012,824.00		
5. OPEB Contributions  a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement  Method  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)  c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  d. Number of retirees receiving OPEB benefits  Budget Year  (2023-24)  (2023-24)  (2024-25)  (2024-25)  (2024-25)  (2025-26)  2000  0.00  0.00  0.00  251,385.00  251,385.00  251,385.00  251,385.00  251,385.00  251,385.00			Veleciality	Antuorial		
5. OPEB Contributions  a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement  Method  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)  c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  d. Number of retirees receiving OPEB benefits  Budget Year  (2023-24)  (2024-25)  (2024-25)  (2024-25)  (2024-25)  (2024-26)  (2025-26)  (2025-26)  251,385.00  251,385.00  251,385.00  251,385.00  251,385.00  251,385.00		e. If based on an actuarial valuation, indicate the measurement date	<del> -</del>	Actorial		
5. OPEB Contributions (2023-24) (2024-25) (2025-26)  a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement  Method  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)  c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  d. Number of retirees receiving OPEB benefits  Budget Year  1st Subsequent Year  2nd Subsequent Year		of the OPEB valuation	new and the second seco	6/30/2022		
5. OPEB Contributions  a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement  Method  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)  c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  d. Number of retirees receiving OPEB benefits  (2023-24)  (2023-24)  (2024-25)  (2024-25)  (2024-25)  (2025-26)  0.00  0.00  0.00  251,385.00  251,385.00  251,385.00  251,385.00  415,513.0			L.	OTO COLORADO CONTRACTOR CONTRACTO		
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement  Method  b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)  c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  d. Number of retirees receiving OPEB benefits  (2023-24)  (2023-24)  (2024-25)  (2024-25)  (2025-26)  (2025-26)  0.00  0.00  251,385.00  251,385.00  251,385.00  251,385.00  251,385.00  251,385.00  251,385.00  251,385.00	5.	OPER Contributions	Budget Year	1st Subsequent Year	2nd Subsequent Year	
Actuarial valuation or Alternative Measurement   Method   D.00			(2023-24)	(2024-25)		
Method         0.00         0.00         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)         251,385.00         251,385.00         251,385.00         251,385.00         251,385.00         251,385.00         415,513.0		actuarial valuation or Alternative Massurement			** (Distriction recent Administration (Alberton Error to recent of the second American Color Construent of the	
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  17 00  0.0  0.0  0.0  0.0  0.0  0.0  0.0			THE PROPERTY OF THE PROPERTY O			
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  d. Number of retirees receiving OPEB benefits  251,385.00  251,385.00  251,385.00  251,385.00  251,385.00  415,513.0		b. OPEB amount contributed (for this purpose, include premiums paid to a self-	0.00	0.00	0.00	
d. Number of retirees receiving OPEB benefits 250,079.00 312,831.00 415,513.0		(runus 01-70, objects 3701-3752)	251,385.00	251,385.00	251.385 on	
17 00 17 October 18 October 18 17 00 17 October 18 18 18 18 18 18 18 18 18 18 18 18 18		d. Number of retirees receiving ODED by 199	250,679.00	312,831.00		
		or retirees receiving OPER benefits	17,00	17.00	17.00	

# 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

5/5. Identification of the District's Unfunded Liability for Self-Insurance Programs						
	, and another the state of the					
DATA ENTRY: CI	ATA 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' compensi- welf are, or property and liability? (Do not include OPEB, which is covered in Section	ation, employee health and S7A) (If No, skip items 2-4)				
		Į.	No			
2	Describe each self-insurance program operated by the district, including details for eac actuarial), and date of the valuation:	h such as level of risk retained,	funding approach, basis for valu	ation (district's estimate or		
				NOTIFICALISM AND A STATE OF THE CONTRACT OF TH		
3.	Self-Insurance Liabilities			And the state of t		
	a. Accrued liability for self-insurance programs	r	and the state of t			
	b. Unfunded liability for self-insurance programs	and and				
4	0.00	Budget Year	1st Subsequent Year	2nd Subsequent Year		
4.	Self-Insurance Contributions	(2023-24)	(2024-25)			
	a. Required contribution (funding) for self-insurance programs		(03"4303)	(2025-26)		
	b. Amount contributed (funded) for self-insurance programs					
	( and add ) for sen-insurance programs					

# 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

31 66951 0000000 Form 01CS E8BX6HHS2X(2023-24)

#### 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

S8A. Cost	Analysis of District's Labor Agreements - C	ertificated (Non-management) Employees		to the president of the distr	
DATA ENTR	RY: Enter all applicable data items; there are no	extractions in this section			
		Prior Year (2nd Interim)	B 1		
		(2022-23)	Budget Year	1st Subsequent Year	2nd Subsequent Year
Number of a	certificated (non-management) full - time -	The state of the s	(2023-24)	(2024-25)	(2025-26)
	TE) positions	38	9.0	4 401.4	404.4
Certificated	(Non-management) Salary and Benefit Neg	otiations	,		Contractive Contractive Security Security Security Contractive Security Sec
1.	Are salary and benefit negotiations settle	ed for the budget year?			
		If Yes, and the corresponding public di filed with the COE, complete questions	sclosure documents have been	No	
		If Yes, and the corresponding public di been filed with the COE, complete ques	colonius de		
		If No, identify the unsettled negotiation	ns including any prior year unsettle	ed negotiations and then complete o	questions 6 and 7.
		Negotiations are settled for 2022-23 but	t not 2022 24	Сот в женте у предмежения до прости помента раз « дент дествуем музераний межения помента пред станова помента	
		2012 20 00	11101 2023-24.		
		V-remains			
egotiations S	Settled	Annual state of the state of th	THIS STATE AND PROPERTY AND THE STATE OF THE		
2a.	Per Government Code Section 3547.5(a),	date of public displacements.	general	The second secon	PREPARENCE (SPECIAL STATE OF ANY CHARGES AND SECURITY SPECIAL
2b.	Per Gov ernment Code Section 3547.5(b),	was the agreement continued	S the agreement continued		
	by the district superintendent and chief bu	isiness official?		and the second	
3.	Per Government Code Section 3547.5(c),	If Yes, date of Superintendent and CBO	certification:	The second secon	
	to meet the costs of the agreement?				
4.	Povind and and	If Yes, date of budget revision board add	option:	THE MANY COUNTY OF THE PROPERTY OF THE PROPERT	
5.	Period covered by the agreement:	Begin Date:	and the Processing of Communication College of Communication and College of C	End Date:	
J.	Salary settlement:	£.	Budget Year		
	to the		(2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year
	Is the cost of salary settlement included in projections (MYPs)?	the budget and multiyear		(2024-25)	(2025-26)
		One Year Agreement	Control and a series of the control		
		Total cost of salary settlement	A STATE OF THE PERSON NAMED AND PARTY OF THE PERSON NAMED AND PART	alaman an na mahan sa gangarigan kan man mahan sa mahan sa mahan paka sa sa sa mahan ya mahan ya mahan ya maha	
		% change in salary schedule from prior year		Account to the second s	
		or	Sensor bulliment our running house which que down the first transfer of a managery		
		Multiyear Agreement			
		Total cost of salary settlement	And the Control of th	an il Usion-amperius Consequentes substantes anno assesso anno anno anno anno anno anno anno a	
		% change in salary schedule from prior year (may enter text, such as "Reopener")	and the array of the selection of the se		

2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

	Identify the	source of funding	that will be used	to support multiy	ear salary o	commitments:
	7.70.00.00					
1						
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ı						
1						
L						
			The second secon			-

## 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

Negotiations	Not Settled			LOD XUHHOZX(ZUZS-/
6.		g-montes demanded and an analysis of the second and		
٠,	Cost of a one percent increase in salary and statutory benefits	434000		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
7.	Amount include to	(2023-24)	(2024-25)	(2025-26)
1.	Amount included for any tentative salary schedule increases	0	O	O Proposition de la Maria de la Proposition de la Proposition de la Maria del La Maria de
Contificated	(No.	Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated	(Non-management) Health and Welfare (H&W) Benefits	(2023-24)	(2024-25)	(2025-26)
1,	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits	Yes	Yes	Yes
3.	Percent of H&W cost paid by employer	5420000	5460000	5500000
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%
	(Non-management) Prior Year Settlements	11.0%	1.0%	1.0%
	costs from prior year settlements included in the budget?	Thomas and the second s		The state of the s
	If Yes, amount of new costs included in the budget and MYPs	No	THE PROPERTY OF THE PROPERTY O	age and the control of the control o
	If Yes, explain the nature of the new costs:		D Amadrianis kan ngo-gop kuru (interiopas) sa disambahishi nyo ntara kanasanaya kan interiopa (interioras)	
	Control of the state of the sta		der Germanner u. G. Pyra kolonisti i i i i i i i i i i i i i i i i i i	
Conditions		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (I	Non-management) Step and Column Adjustments	(2023-24)	(2024-25)	(2025-26)
1.	Are sten & column adjustments in the Life of	The state of the s	n argumente de la Videncia de la la graphica de la lacada de la colonida de la Colonida de la Colonida de la c	ANTONIO EL PROPERTO DE LA COMPANSIONA CON CARRANTO DE LA COMPANSIONA DE LA COMPANSIONA DE LA COMPANSIONA CON C
2.	Are step & column adjustments included in the budget and MYPs?  Cost of step & column adjustments	Yes	Yes	Yes
3.		683000	693000	703000
٥.	Percent change in step & column over prior year	1.5%	1.5%	1.5%
Cartificated (b	, de la companya della companya della companya de la companya della companya dell	Budget Year	1st Subsequent Year	2nd Subsequent Year
O o i un cateu (ii	Non-management) Attrition (layoffs and retirements)	(2023-24)	(2024-25)	(2025-26)
1,	Are savings from attrition included in the budget and MYPs?		Martine control of the Administrated environey country to delighteen from the country for the desirence of the control of the	region products in the temperature for the energy of the energial summary in the energy of the summary and the
	The bodget and MYPS?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in	All controls and the controls and the controls and the control		The state of the s
	the budget and MYPs?	Yes	Yes	Yes
3 - Alet - A . 1 44		The second of th		and description of the contract of the contrac
	Ion-management) - Other			
ist other signif	icant contract changes and the cost impact of each change (i.e., class size, hours	of employment, leave of absence, bonuses,	etc.):	
	Regarding #3 above, the district	t pays up to \$14,424 per year towards H&W I	penefits.	
				accessariosis in terminoleum menerum en des despublications de la rigidad des ser accidentation de communication de communica
	MENT-FORESTIMENT IN I BANKER SENSE S			
	Workstammer of the plants of t			
	description of the control of the co		property for the control of the cont	STREET BY THE STREET CONTROL OF THE PARTY THREET STREET, STREE
	The state of the s		Delin temperature de la constante de la consta	

## 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

DATA FNTR	Analysis of District's Labor Agreements - Class	ified (Non-management) Employees			
	Y: Enter all applicable data items; there are no ext				
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
Number of classified(non - management) FTE positions		(2022-23)	(2023-24)	(2024-25)	(2025-26)
	reason eutrion - management) F1E positions	307.	0 317	.9	
Classified (	Non-management) Salary and Benefit Negotiati	ons			Control of the same and the same
1.	Are salary and benefit negotiations settled f				
			of	No	
		If Yes, and the corresponding public disc	closure documents have been fi	led with the COE, complete quest	ions 2 and 3.
		If Yes, and the corresponding public disc If No, identify the unsettled negotiations	including any prior was any	en filed with the COE, complete q	uestions 2-5.
		If No, identify the unsettled negotiations  Negotiations are settled for 22-23 but no	+ 22 24	ed negotiations and then complete	e questions 6 and 7.
		Date of the second of 22-23 but no	23-24.		
		**************************************			
Negotiations :	Settled				
2a.	Per Government Code Section 3547.5(a), dat	o of multiple attacks	94		
	board meeting:	e or public disclosure			
2b.	Per Government Code Section 3547.5(b), was	the agreement and the			
	by the district superintendent and chief busin	ess official?			
	,				
3.	Per Government Code Section 3547.5(c), was	If Yes, date of Superintendent and CBO	certification:		
	to meet the costs of the agreement?	a budget levision adopted			
	•	If Yes, date of budget revision board ado			
4.	Period covered by the agreement:	P***	ption:		
5.	Salary settlement:	Begin Date:		End Date:	
			Budget Year	1st Subsequent Year	2nd Subsequent Year
	Is the cost of salary settlement included in the	hudget and multiveor	(2023-24)	(2024-25)	(2025-26)
	projections (MYPs)?	200got and malify ear			The state of the s
		One Year Agreement	en france in terms and describe the second for the second control of the second control	THE OFFICE AND A STREET AND A ST	TO STATE OF THE PARTY OF THE PA
		Total cost of salary settlement			
		% change in salary schedule from prior			
		year			
		or	THE PERMITTING CONTROL OF THE PERMITTING OF THE PERMITTING CONTROL OF	ı	
		Multiyear Agreement			
		Total cost of salary settlement	И в в трен вышто (- «Дивышери» в перену («денту общения подну (» перену под подну общения под общения под обще	e tormalum engoga (dan hida manananananan) ya kiriya dakin dan pamban da qara manan ya kirika da sa baranan ya	
		% change in salary schedule from prior year (may enter text, such as "Reopener")	menter-hausen (a.e. 9 group lange lange lange verter-hausen menter) i besjakt (je verter-hausen ken besjakt men	annere de la commune commune de la commu	
	_	Identify the source of funding that will be u	sed to support multivear salary	commitments:	THE ME I COMMENCE OF COMMUNICATION OF THE PROPERTY OF THE PROP
		Application of the second of t			Annual transmission from the Company of the Company
					PERENCES
	i.	The state of the s			i

## 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

Amount included for any tentative salary schedule increases  n-management) Health and Welfare (H&W) Benefits  Are costs of H&W benefit changes included in the budget and MYPs? Total cost of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year n-management) Prior Year Settlements sits 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)  Budget Year (2023-24)  Yes 2830000 0.0% 10.0% No  Budget Year (2023-24)	1st Subsequent Year (2024-25)  0 1st Subsequent Year (2024-25)  Yes 2830000 0.0% 0.0%	2nd Subsequent Year (2025-26)  2nd Subsequent Year (2025-26)  Yes 2830000 0.0% 0.0%
n-management) Health and Welfare (H&W) Benefits  Are costs of H&W benefit changes included in the budget and MYPs? Total cost of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year n-management) Prior Year Settlements sits 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)  Budget Year (2023-24)  Yes 2830000 0.0% 10.0% No	(2024-25)  1st Subsequent Year (2024-25)  Yes  2830000 0.0% 0.0%	(2025-26)  2nd Subsequent Year (2025-26)  Yes  2830000 0.0% 0.0%
n-management) Health and Welfare (H&W) Benefits  Are costs of H&W benefit changes included in the budget and MYPs? Total cost of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year n-management) Prior Year Settlements sits 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:	(2023-24)  Budget Year (2023-24)  Yes 2830000 0.0% 10.0% No	(2024-25)  1st Subsequent Year (2024-25)  Yes  2830000 0.0% 0.0%	(2025-26)  2nd Subsequent Year (2025-26)  Yes  2830000 0.0% 0.0%
n-management) Health and Welfare (H&W) Benefits  Are costs of H&W benefit changes included in the budget and MYPs? Total cost of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year n-management) Prior Year Settlements sits 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)  Yes  2830000  0.0%  10.0%  No	1st Subsequent Year (2024-25)  Yes  2830000 0.0% 0.0%	2nd Subsequent Year (2025-26)  Yes  2830000  0.0%
Are costs of H&W benefit changes included in the budget and MYPs? Total cost of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year n-management) Prior Year Settlements sts 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)  Yes  2830000 0.0% 10.0% No	1st Subsequent Year (2024-25)  Yes 2830000 0.0% 0.0%	2nd Subsequent Year (2025-26)  Yes  2830000  0.0%
Are costs of H&W benefit changes included in the budget and MYPs? Total cost of H&W benefits Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year n-management) Prior Year Settlements sts from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:	Yes 2830000 0.0% 10.0% No Budget Year	(2024-25)  Yes  2830000 0.0% 0.0%	Yes 2830000 0.0% 0.0%
Total cost of H&W benefits  Percent of H&W cost paid by employer  Percent projected change in H&W cost over prior year  n-management) Prior Year Settlements  sts 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:	2830000 0.0% 10.0% No	2830000 0.0% 0.0%	2830000 0.0% 0.0%
Total cost of H&W benefits  Percent of H&W cost paid by employer  Percent projected change in H&W cost over prior year  n-management) Prior Year Settlements  sts 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:	2830000 0.0% 10.0% No	2830000 0.0% 0.0%	2830000 0.0% 0.0%
Percent projected change in H&W cost over prior year n-management) Prior Year Settlements sts 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:	0.0% 10.0% No Budget Year	0.0% 0.0%	0.0%
n-management) Prior Year Settlements sts 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:	No Budget Year	0.0%	0.0%
n-management) Prior Year Settlements sts 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:	No Budget Year	1st Subsequent Year	
sts 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		2nd Subsequent Year
If Yes, amount of new costs included in the budget and MYPs  If Yes, explain the nature of the new costs:	Budget Year		2nd Subsequent Year
If Yes, explain the nature of the new costs:	-		2nd Subsequent Year
n-management) Step and Column Adjustments	-		2nd Subsequent Year
n-management) Step and Column Adjustments	-		2nd Subsequent Year
-management) Step and Column Adjustments	-		2nd Subsequent Year
-management) Step and Column Adjustments	(2023-24)		zna oubsequent i ear
	(2023-24)	(2024-25)	(2025-26)
la constant de la con	AMERICAN AND THE STATE OF THE S	The second secon	(2020-20)
i	Yes	Yes	Yes
	264028	267698	271498
Percent change in step & column over prior year	1.4%	1.4%	1.4%
No.	Budget Year	1st Subsequent Year	2nd Subsequent Year
-management) Attrition (layoffs and retirements)	(2023-24)		(2025-26)
	MATTER TO THE STATE OF THE STAT	Constitution of the Consti	THE CONTRACT OF THE PROPERTY O
Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes
management) - Other ant contract changes and the cost impact of each change (i.e., hours of employmen	it, leave of absence, bonuses, etc.):		
-1	management) - Other	Cost of step & column adjustments  Percent change in step & column over prior year  1.4%  Budget Year  (2023-24)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?  Yes	Cost of step & column adjustments  Percent change in step & column over prior year  1.4%  1.4%  Budget Year (2023-24)  (2024-25)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?  The additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?  The additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?  The additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Western Placer Unified

# 2023-24 Budget, July 1 General Fund

31 66951 0000000 01CS (3-24)

Placer Count	ty	School District Criteria and			Form 0 E8BX6HHS2X(2023
S8C. Cost A	Analysis of District's Labor Agreements - Man	agement/Supervisor/Confidential Emplo	/ees		
	Y: Enter all applicable data items; there are no ex				
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
Mondo		(2022-23)	(2023-24)	(2024-25)	(2025-26)
positions	nanagement, supervisor, and confidential FTE	71	7 4.	.5 74.:	
Management	t/Supervisor/Confidential	The second secon	aracija obionim raminimam, i konsiliza a povjeveja po praklje izkom inversa senje polivijeja, masa sa po		CONTRACTOR OF CO
	Benefit Negotiations				
1.	Are salary and benefit negotiations settled	for the budget year?			
		If Yes, complete question 2.		No	
		If No, identify the unsettled negotiation	s including any prior year uppetti	ad nagatiations and then assessed	
		Negotiations are settled for 22-23 but n	of for 23-24	ed negotiations and then complete	e questions 3 and 4.
		If n/a, skip the remainder of Section S8	en kurianasi muono 3320 essentanyas (sun terianasi muono) de muono anno mode gesterrativa de constituido de co	adriani su tropos - Andresa (su so tropos (su su distributa su	
Negotiations S	Settled	The second of Section Se	<i>5.</i>		
2.	Salary settlement:		Budget Year	1st Subsequent Year	2nd Cubacouses V
			(2023-24)	(2024-25)	2nd Subsequent Year (2025-26)
	is the cost of salary settlement included in	the budget and multiyear	A TOTAL CONTRACTOR CONTRACTOR AND	Same to a construction of the Construction of	(2023-20)
	projections (MYPs)?				
		Total cost of salary settlement	ринован тайинала и терликунду, ідні на нацину соттрина в в політу удині на ниполичальную учинались.	AND THE PROPERTY OF THE PROPER	n ng vis Campananangan ( ) mansayan katalanan Mari o ( ) manan ang manan ang og Kanisa Kabara
		% change in salary schedule from prior year (may enter text, such as "Reopener")	Januariació indici sen menyerte i handy normá normán pala de planden y partición la ción cua que par descrizaci	un terministe primitere e de refu i i i justicimist algeministra di della ciuta compresenti di minimistra di m	Hamilton ( Articol III ved) ( ( ved) doorder reprojection vermal section de describe
Negotiations N	Not Settled	. ,	The section of the se	Communicates described consistence of the constraint of the constr	**************************************
3.	Cost of a one percent increase in salary and	statutory benefits	general management of the homeometric properties to the state of the s	**************************************	
			Budget Year	1st Subsequent Year	The state of the s
			(2023-24)	(2024-25)	2nd Subsequent Year (2025-26)
4.	Amount included for any tentative salary sol	hedule increases	0	_	(2023-20)
Management/5	Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Health and We	elfare (H&W) Benefits		(2023-24)	(2024-25)	(2025-26)
1.	Are conto of Held/h/		мання (да больный выполным в 11 до 11 д	HINN BEGIN THE BUTCH BUTCH COMMANDER AND	CHILDREN OF THE CONTROL OF THE CONTR
2.	Are costs of H&W benefit changes included Total cost of H&W benefits	in the budget and MYPs?	Yes	Yes	Yes
3.	Percent of H&W cost paid by employer		1118486	1118486	1118486
4.	Percent projected change in H&W cost over		0.0%	0.0%	0.0%
		prior y ear	8.9%	0.0%	0.0%
fanagement/Supervisor/Confidential tep and Column Adjustments		Budget Year	1st Subsequent Year	2nd Subsequent Year	
	•		(2023-24)	(2024-25)	(2025-26)
1.	Are step & column adjustments included in th	e budget and MYPs?	Yes	Van	
2.	Cost of step and column adjustments		361037	Yes	Yes
3,	Percent change in step & column over prior y	ear	1.7%	1.7%	371862
anagement/S	Supervisor/Confidential		Budget Year	1st Subsequent Year	1.7%
ther Benefits	(mileage, bonuses, etc.)		(2023-24)	(2024-25)	2nd Subsequent Year (2025-26)
4			AMERICA PER TRANSPORTATION AND AND AND AND AND AND AND AND AND AN	With the commence of the contract of the contr	
1. 2.	Are costs of other benefits included in the bud	get and MYPs?	Yes	Yes	Yes
۷.	Total cost of other benefits		150510	150510	150510

Percent change in cost of other benefits over prior year

3.

1.6%

0.0%

0.0%

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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#### 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?
- 2. Adoption date of the LCAP or an update to the LCAP.

#### 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?

	1
Yes	
Jun 20, 2023	

Yes

#### 2023-24 Budget, July 1 General Fund School District Criteria and Standards Review

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ADDITIONAL	FISCAL	INDICATORS

The following fis reviewing agence Criterion 2.	scal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does by to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except	not necessarily suggest a cause for concern, but may al item A3, which is automatically completed based on data	lert the
A1.	Do cash flow projections show that the district will end the budget year with a	The second state and designation of the second state and the second stat	
	negative cash balance in the general fund?	No	
A2.	Is the system of personnel position control independent from the payroll system?	Annual contract of the contrac	
		No	
A3.	is enrollment decreasing in both the prior fiscal year and budget year? (Data from the	To-Provide the National State of State in State	
	enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No	
A4.	Are new charter schools operating in district boundaries that impact the district's	A second	
	enrollment, either in the prior fiscal year or budget year?	No	
A5.	Has the district entered into a bargaining agreement where any of the budget	Married Control of Con	
	or subsequent years of the agreement would result in salary increases that	No No	
	are expected to exceed the projected state funded cost-of-living adjustment?	And the second s	
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or		
	retired employ ees?	No	
A7.	is the district's financial system independent of the county office system?	114	

A7. Is the district's financial system independent of the county office system?

A8. Does the district have any reports that indicate fiscal distress pursuant to Education
Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

A9. Have there been personnel changes in the superintendent or chief business
official positions within the last 12 months?

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

No No

End of School District Budget Criteria and Standards Review

Comments: (optional)