



Mt. Diablo Unified School District

Adopted Budget

2023-24

Presented to the Board of Education
June 28, 2023

Mt. Diablo Unified School District

Board of Education

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**Mt. Diablo Unified School District
2023-24 Adopted Budget**

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Mt. Diablo Unified School District
2023-24 Proposed Budget Report and Multiyear Fiscal Projection

Public Hearing – June 14, 2023

Adoption – June 28, 2023

Local Educational Agencies (LEAs) are required to adopt a budget before July 1 of each year to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the adopted budget is prepared before the State has enacted its budget and before actual revenues and expenditures are known for the current year. If material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State Budget.

Financial Report Information

The SACS (Standardized Account Code Structure) proposed budget report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports. This Executive Summary includes an overview of the financial data reported in the report, as well as additional information to assist in understanding the information being reported on the SACS forms.

Key Guidance Based on the May Revision to the Governor's Budget

On May 12, 2023, Governor Gavin Newsom released the May Revision to the proposed state budget for 2023-24. The proposal increases the funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), special education, and several other categorical programs outside the LCFF from 8.13% to 8.22%.

The Administration also makes the following notable changes with the May Revision:

- Approximately \$2.5 billion reduction in 2022-23 to the Learning Recovery Emergency Block Grant which provides funding for initiatives that support academic learning recovery and staff and pupil social and emotional well-being. This would reduce funding for this program from the \$7.9 billion included in the Budget Act of 2022 to \$5.4 billion.
- Approximately \$607 million reduction in 2022-23 to the Arts, Music and Instructional Materials Discretionary Block Grant which provides funding for specified uses, including standards-aligned professional development, instructional materials, improved school culture, and development of diverse and culturally relevant book collections. This is in addition to the \$1.2 billion reduction in the Governor's January Budget proposal and would reduce funding for this program from the \$3.6 billion included in the Budget Act of 2022 to a total of \$1.8 billion.
- Approximately \$119.6 million (one-time) increase to implement the Stronger Connections Program which provides grants to high needs schools to support school climate and safety.
- Approximately \$20 million (one-time) increase for the Bilingual Teacher Professional Development Program which provides competitive grants to LEAs to increase the number of teachers with a bilingual authorization.

- \$7 million (one-time) increase to provide competitive grants for LEAs to implement the restorative justice best practices that will be developed and posted on the CDE's website by June 1, 2024.

The Governor's January Budget proposed a \$3.5 million (ongoing) increase to be allocated to LEAs for all middle and high schools to maintain at least two doses of naloxone hydrochloride, or another medication to reverse an opioid overdose, on campus for emergency aid. The May Revision modifies this proposal to allocate these funds to COEs to purchase the medication and distribute it to LEAs.

Voters approved Proposition 28 in November 2022, which requires the state to annually allocate 1% of the TK-12 portion of Proposition 98 funding for arts and music instruction in schools. The May Revision estimates total funding for Proposition 28 to be approximately \$933 million in 2023-24 and proposes trailer bill language to specify that the funding amount for a given fiscal year is final as of the subsequent year's May Revision. LEAs should exercise caution in planning for the expenditure of these funds as the level of funding is not yet known and some of the Proposition's key provisions lack clarity, including the restriction on supplanting and the requirement to use 80% of the funding for employees. We note that LEAs have three years to spend each year's allocation of funds.

Significant Governor's January Budget Proposals

The May Revision maintains the following significant proposals included in the Governor's January Budget proposal:

- \$300 million (ongoing) increase to create an LCFF Equity Multiplier intended to close opportunity gaps.
- Multiple changes to Local Control Accountability Plan (LCAP) requirements, including focus goals for Equity Multiplier schools (elementary and middle schools where 90% or more of the students qualify for free meals under the federal requirements for the National School Lunch Program and high schools where 85% or more of the students qualify for free meals) and for any school or student group assigned the lowest performance level on any California School Dashboard indicator, a new requirement to change actions deemed ineffective for three or more years and a new requirement to tie schoolwide and districtwide actions to specific outcome metrics.
- \$250 million (one-time) increase to expand the number of high-poverty schools participating in the Literacy Coaches and Reading Specialist Grant Program which provides funding to eligible LEAs for the development of school literacy programs, employment and training of literacy coaches and reading and literacy specialists, and development and implementation of interventions for students needing targeted literacy support.
- \$100 million (one-time) increase for LEAs to provide high school seniors with cultural enrichment experiences, such as museum visits, access to theatrical performances, and participation in extracurricular art enrichment activities.
- The delay of the \$550 million in planned support from 2023-24 to 2024-25 for the California Preschool, Transitional Kindergarten (TK) and Full-Day

Kindergarten Facilities Grant Program which provides funding for the construction of new classrooms or retrofit of existing school facilities for these programs.

- \$100 million decrease in planned support for the School Facility Program which provides funding for new construction and modernization. This would reduce the planned allocation in 2023-24 from approximately \$2.1 billion to approximately \$2.0 billion.

Local Control Funding Formula

The May Revision increased the funded COLA to 8.22% from the 8.13% COLA in the Governor's January Budget projection. When combined with statewide declining enrollment data, this COLA increase to the LCFF for 2023-24 results in \$3.4 billion additional discretionary LCFF dollars compared to 2022-23 LCFF levels.

Declining enrollment protection for school districts will continue to be based on the greater of the current year's, the prior year's, or the average of the most recent three prior years' Average Daily Attendance (ADA). Charter schools will continue to be funded on current year ADA.

Arts, Music and Instructional Materials Discretionary Block Grant

The state's adopted budget for 2022-23 established the Arts, Music and Instructional Materials Discretionary Block Grant totaling \$3.6 billion. The Governor's January Budget proposed to pull back approximately \$1.2 billion from this grant. The May Revision proposes to adjust the \$1.2 billion reduction by \$607 million, for a total reduction of approximately \$1.8 billion.

The first 50% of the grant was distributed to LEAs in November 2022, with the remaining 50% (approximately \$1.8 billion) scheduled to be released in May 2023. Although the Administration did not propose urgency legislation to implement this proposed reduction, the CDE has delayed the second disbursement of grant funds until after the Legislature enacts the state budget.

As a reminder, this grant requires LEA boards to approve expenditure plans consistent with the allowable uses of the grant. Given the proposed reduction in funding, LEAs should develop alternate budgets and expenditure plans. LEAs should also remove the May 2023 disbursement of funds from their cash flow projections to account for any potential cash needs.

Some LEAs may have already spent or obligated the original amount of funds proposed by the Discretionary Block Grant. In these cases, LEAs will need to consider alternate funds to meet those obligations or to replace those funds.

Learning Recovery Emergency Block Grant

In the 2022-23 State Budget, the Learning Recovery Emergency Block Grant (LREBG) provided LEAs with \$7.9 billion in one-time funds for learning recovery initiatives to be spent through the 2027-28 school year.

The May Revision reduces the Learning Recovery Emergency Block Grant by \$2.5 billion. This reduction would decrease the block grant by 32%, for a total program funding of \$5.4 billion.

LEAs have already received 100% of this grant and should consider classifying 32% of the revenue received as a liability. Doing so will allow an accurate representation of other state revenues and

liabilities if this reduction becomes part of the 2023-24 State Budget and the state moves to recover the reduced amount. The return of funds will likely come no sooner than July and as a direct reduction to the principal apportionment in the 2023-24 fiscal year, although it is still unclear how and when this reduction would be implemented.

Bilingual Teacher Professional Development Program

The May Revision proposes \$20 million for Bilingual Teacher Professional Development Program grants, to be awarded to applicants over five years (\$4 million per year) from 2023-24 through 2027-28.

Teacher and School Counselor Residency Grant Program

The May Revision proposes several adjustments to the Residency Grant Program, including:

- Specifying that grants shall be expended by grantees within five years of the fiscal year that the grant was awarded.
- Increasing the maximum grant per candidate from \$25,000 to \$40,000, while maintaining the requirement that the LEA match 80% of the first \$25,000 of the grant.
- Requiring a minimum compensation package of \$20,000 per candidate.
- Allowing candidates who are unable to complete their residencies because of hardship to apply for a waiver of repayment obligations.

Credentialing Flexibility Proposals

The May Revision also includes new proposals to help address teacher shortages including the following:

- Requiring the Commission on Teacher Credentialing to develop a process by which an efficient transcript review can be provided to all teacher candidates who require determinations of basic skills or subject matter competence to complete their credentialing requirements.
- Requiring the Commission on Teacher Credentialing to issue a comparable California credential to any United States military servicemember or their spouse who possesses a valid out-of-state teaching credential, if the service member is relocated to California on military orders.

Transitional Kindergarten

The May Revision continues the second-year TK expansion but reduces funding to \$597 million in alignment with updated enrollment estimates. The expansion grows the program by including access to all children turning five between September 2 and April 2, estimated at an additional 42,000 children. In addition, the \$165 million that was included in the Governor's January Budget proposal to support a second adult (certificated or classified) in each TK classroom to maintain a 12-to-1 student-to-adult ratio remains unchanged. The previously anticipated reduction of the student-to-adult ratio to 10-to-1 would not occur in 2023-24, though it could occur in a future year in which the state provides funds for this purpose. Full implementation of universal TK for all

children whose fourth birthday occurs by September 1 is expected in 2025-26.

State Preschool

The May Revision maintains the approximately \$485 million included in the Governor's January Budget proposal to increase State Preschool Program enrollment of students eligible for adjustment factors, including students with disabilities, dual language learners, childhood mental health and three-year-olds. With this funding comes the requirement for State Preschool Program providers to offer additional supportive services for dual language learners and to ensure that at least 7.5% of students served are students with disabilities by July 1, 2023, and 10% by July 1, 2024.

The May Revision also reflects recent legislation that allows the CDE to use:

- \$9.7 million from the 2022 Budget Act to continue to waive family fees from July 1, 2023, through September 30, 2023.
- \$112 million in federal funding to provide temporary employee stipends.

Expanded Learning Opportunities Program

The May Revision proposes to give LEAs additional time to spend the Expanded Learning Opportunities Program (ELOP) funds received in 2021-22 and 2022-23 by extending the deadline from June 30, 2023, to June 30, 2024.

Special Education

The May Revision includes an 8.22% COLA, increasing the base rate to approximately \$887.40. In addition, the May Revision retains the following policy adjustments included in the Governor's January Budget proposal:

- Limiting the amount of additional funding Special Education Local Plan Areas (SELPAs) are allowed to retain for non-direct student services before allocation to member LEAs. SELPAs will be required to allocate at least the same amount they allocated in 2022-23, increased by the 8.22% COLA, to their member LEAs in 2023-24. This proposal intends to consider declining enrollment as part of the allocation requirement and may be further clarified prior to final approval.
- Extending the moratorium on creation of new single-district SELPAs by an additional two years to June 30, 2026.
- Requiring the posting of each SELPA's annual local plan on the CDE's website.

School Nutrition

The May Revision includes an 8.22% COLA to the Universal School Meal program state reimbursement rate. No other change is proposed to the program.

School Facilities

The May Revision includes the same proposals from the Governor's January Budget to decrease

the 2023-24 planned support of the School Facility Program by \$100 million, from approximately \$2.1 billion to approximately \$2.0 billion, and to delay the 2023-24 planned \$550 million investment in the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program to 2024-25.

Reserves/Reserve Cap

Under current law, there is a required cap of 10% on school district reserves in fiscal years immediately succeeding those in which the balance in the Public School System Stabilization Account (PSSSA) is equal to or greater than 3% of the total TK-12 share of the Proposition 98 Guarantee. The balance of \$9.9 billion in 2022-23 continues to trigger school district reserve caps in 2023-24. Basic aid districts and small school districts with fewer than 2,501 ADA are exempt from this requirement.

Districts should estimate whether their budgeted 2023-24 General Fund 01 and Special Reserve Fund for Other Than Capital Outlay Projects Fund 17 combined ending assigned and unassigned reserves are no more than 10% of total general fund expenditures, transfers out and other uses.

If an affected school district chooses to commit excess reserves, in order to comply with Education Code Section 42127.01(a), the commitment of funds should be brought to the district's board for approval in conjunction with its proposed budget. Note that Governmental Accounting Standards Board (GASB) Statement No. 54 requires that a district's board establish the purposes for committed funds before the end of the fiscal year, but the amounts designated for each purpose may be determined as part of the year-end closing process. The commitment of funds should be a formal action and best practice would be to adopt a resolution.

2023-24 Mt. Diablo Unified School District Primary Budget Components

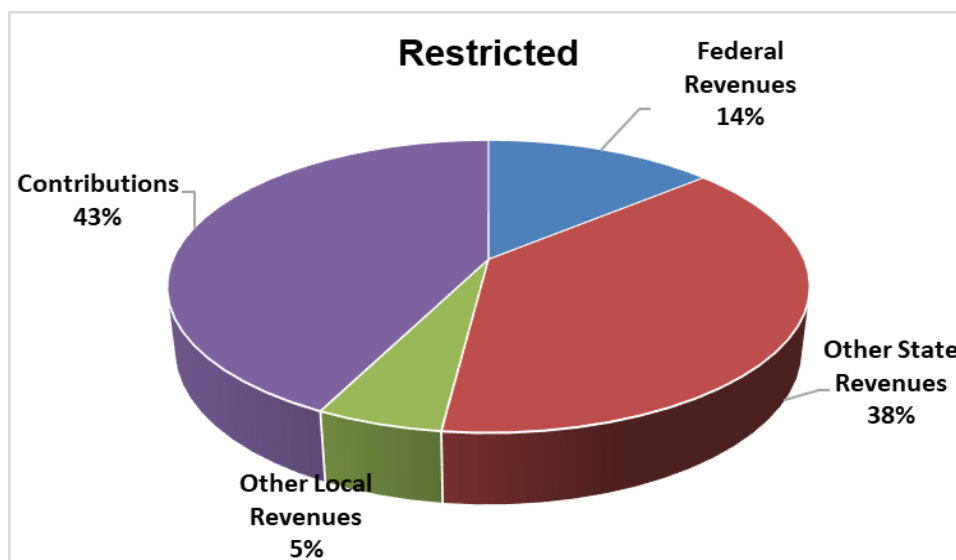
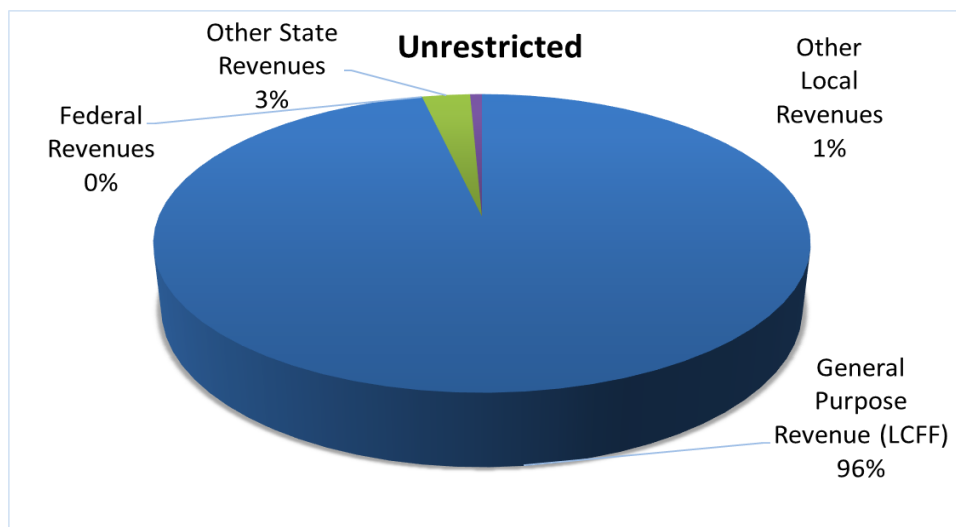
- Average Daily Attendance (ADA) is estimated at 26,358.
 - *Based on the 3-year averaging method, the funded ADA is 27,634*
- The district's single-year unduplicated pupil percentage is 47%. Supplemental and funding is calculated using a three-year average, which is 48%.
- Funded LCFF Cost of Living Adjustment (COLA) is 8.22%
- Lottery revenue is estimated to be \$170 per ADA for unrestricted purposes and \$67 per ADA for restricted purposes.
- Mandated Cost Block Grant is \$37.81 for Gr. K-8 ADA and \$72.84 for Gr. 9-12 ADA
- SELPA base rate is \$887, up from \$820 in FY 2022-23
- Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

| Description | Unrestricted | Restricted |
|-------------------------|--------------------|--------------------|
| General Purpose Revenue | 339,655,451 | - |
| Federal Revenues | - | 24,610,382 |
| Other State Revenues | 9,914,672 | 68,038,599 |
| Other Local Revenues | 2,427,030 | 9,578,090 |
| Contributions | (76,133,467) | 76,133,467 |
| Total | 275,863,686 | 178,360,539 |

Following is a graphical representation of revenues by percentage:



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District's EPA funds are appropriated for 2023-24. The amounts will be revised throughout the year based on information received from the State.

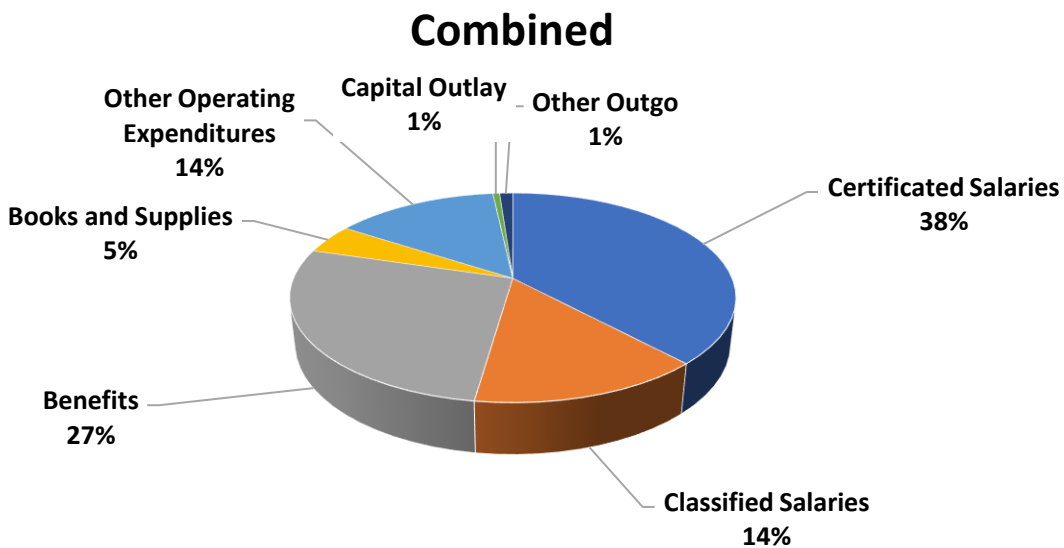
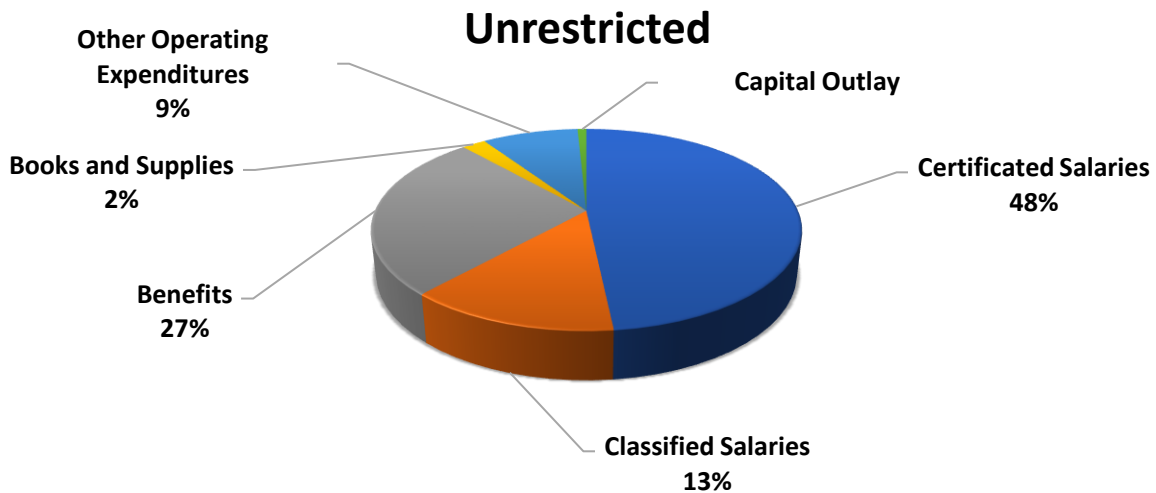
| Education Protection Account (EPA) Budget 2023-24 Fiscal Year | |
|---|---------------|
| Description | Amount |
| BEGINNING BALANCE | |
| BUDGETED EPA REVENUES: <i>Estimated EPA Funds</i> | \$35,946,282 |
| BUDGETED EPA EXPENDITURES: <i>Certificated Instructional Salaries</i> | \$26,611,272 |
| <i>Fixed Benefits & Health and Welfare</i> | \$9,335,010 |
| TOTAL | \$35,946,282 |
| ENDING BALANCE | \$0 |

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 89.6% of the District's unrestricted budget.

| Description | Unrestricted | Combined |
|------------------------------|----------------------|----------------------|
| Certificated Salaries | \$134,406,272 | \$174,959,194 |
| Classified Salaries | \$37,332,197 | \$65,607,697 |
| Benefits | \$74,328,250 | \$125,689,072 |
| Books and Supplies | \$5,911,132 | \$20,861,977 |
| Other Operating Expenditures | \$24,015,341 | \$64,997,475 |
| Capital Outlay | \$2,205,000 | \$2,687,012 |
| Other Outgo | -\$3,669,995 | \$5,248,421 |
| TOTAL | \$274,528,197 | \$460,050,849 |

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

| Description | Amount |
|--------------------------------|--------------|
| Special Education | \$59,553,156 |
| Routine Restricted Maintenance | \$15,353,311 |
| Athletics, MDEA Reps | \$1,227,000 |
| From General Fund | \$76,133,467 |

General Fund Summary

The District's 2023-24 Unrestricted General Fund projects a total operating surplus of \$1.3M resulting in an estimated ending fund balance of \$80M. The components of the District's fund balance are as follows: revolving cash & other non-spendable of \$722K; economic uncertainty of \$13.8M; detailed description of assigned & unassigned balances is illustrated below.

| Description | 2023-24 |
|---|-------------------|
| Beginning Fund Balance | 78,650,055 |
| Plus: Net Change | 1,335,489 |
| Ending Fund Balance | 79,985,544 |
| Non-Spendable | 722,000 |
| Reserve for Economic Uncertainties (3%) | 13,802,000 |
| Reserved for Textbook Adoption, Deferred Maintenance, Legal Settlements, Projected Unrestricted Deficits and LCFF Supplemental Fund | 50,181,736 |
| Unassigned | 15,279,808 |

Cash Flow

The state does not plan to bring back the deferrals of LCFF base funding currently. The District anticipates a positive cash balance throughout the 2023-24 fiscal year. Cash is always closely monitored to ensure the District is liquid to satisfy its obligations.

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

| Fund | 2022-23 | Est. Net Change | 2023-24 |
|--|-----------------------|------------------------|-----------------------|
| General (Unrestricted & Restricted) | 147,063,323.62 | (5,826,623.58) | 141,236,700.04 |
| SACS Fund 08 - Student Activity Fund | 845,793.40 | - | 845,793.40 |
| SACS Fund 09 - Charter Schools Special Revenue Fund | 1,543,455.33 | 355,252.52 | 1,898,707.85 |
| SACS Fund 11 - Adult Education Fund | 1,890,249.69 | (638,923.00) | 1,251,326.69 |
| SACS Fund 13 - Cafeteria Special Revenue Fund | 12,967,782.79 | 792,486.33 | 13,760,269.12 |
| SACS Fund 14 - Deferred Maintenance Fund | - | - | - |
| SACS Fund 21 - Building Fund | 66,363,096.01 | (36,222,897.00) | 30,140,199.01 |
| SACS Fund 25 - Capital Facilities Fund | 18,819,850.86 | 3,065,760.00 | 21,885,610.86 |
| SACS Fund 35 - County School Facilities Fund | 3,544,662.38 | 111,473.00 | 3,656,135.38 |
| SACS Fund 49 - Capital Projects Fund for Blended Component Units | 1,783,916.20 | 1,624,669.00 | 3,408,585.20 |
| SACS Fund 51 - Bond Interest and Redemption Fund | 47,000,700.07 | 1,811,078.00 | 48,811,778.07 |
| SACS Fund 52 - Debt Service Fund for Blended Component Units | 7,233,381.67 | 637,013.00 | 7,870,394.67 |
| SACS Fund 73 - Foundation Private-Purpose Trust Fund | 61,686.78 | 1,940.00 | 63,626.78 |
| TOTAL | 309,117,898.80 | (34,288,771.73) | 274,829,127.07 |

Planning Factors for the Multi-Year Projections

Key planning factors for LEAs to incorporate into their 2023-24 adopted budgets and multi-year projections (MYPs) based on the latest information available are listed below:

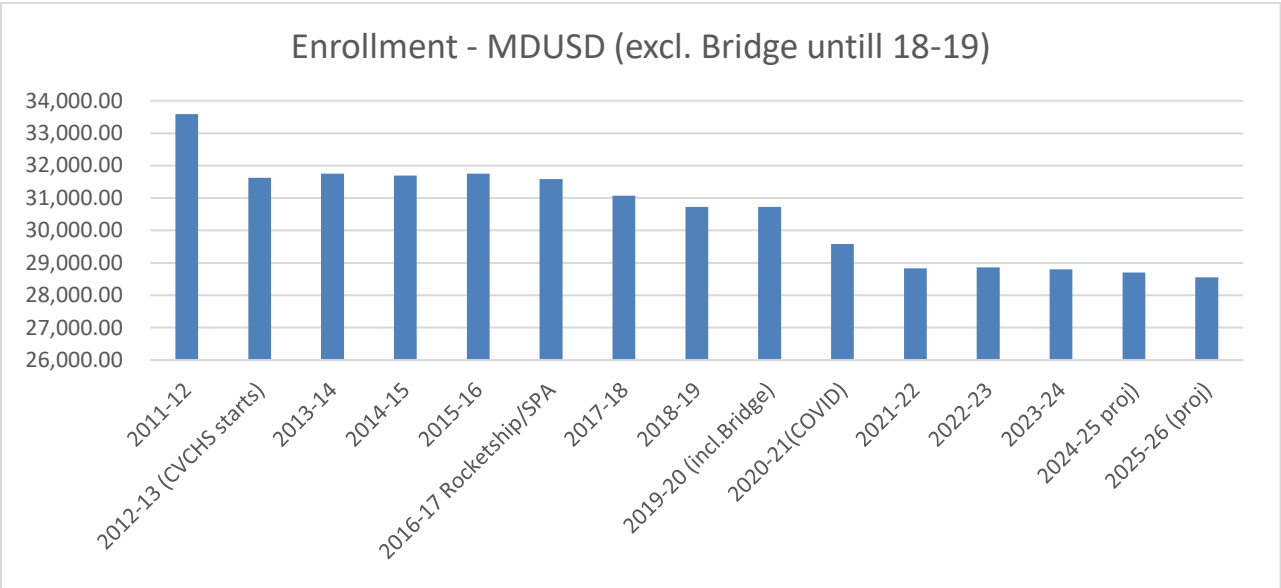
| Planning Factor | 2023-24 | 2024-25 | 2025-26 |
|---|----------|-----------|------------|
| Cost of Living Adjustment (COLA) | | | |
| <i>LCFF COLA</i> | 8.22% | 3.94% | 3.29% |
| <i>Special Education COLA</i> | 8.22% | 3.94% | 3.29% |
| Employer Benefit Rates | | | |
| <i>CalSTRS</i> | 19.10% | 19.10% | 19.10% |
| <i>CalPERS-Schools</i> | 26.68% | 27.70% | 28.30% |
| <i>State Unemployment Insurance</i> | 0.05% | 0.05% | 0.05% |
| Lottery | | | |
| <i>Unrestricted per ADA</i> | \$170 | \$170 | \$170 |
| <i>Proposition 20 per ADA</i> | \$67 | \$67 | \$67 |
| Mandated Block Grant | | | |
| Districts | | | |
| <i>K-8 per ADA</i> | \$37.81 | \$39.30 | \$40.59 |
| <i>9-12 per ADA</i> | \$72.84 | \$75.71 | \$78.20 |
| Charters | | | |
| <i>K-8 per ADA</i> | \$19.85 | \$20.63 | \$21.31 |
| <i>9-12 per ADA</i> | \$55.17 | \$57.34 | \$59.23 |
| Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to-adult ratio | \$3,044 | \$3,164 | \$3,268 |
| Minimum Wage | \$16.00* | \$16.50** | \$16.90*** |

*Effective January 1, 2024**Effective January 1, 2025***Effective January 1, 2026.

Revenue Assumptions:

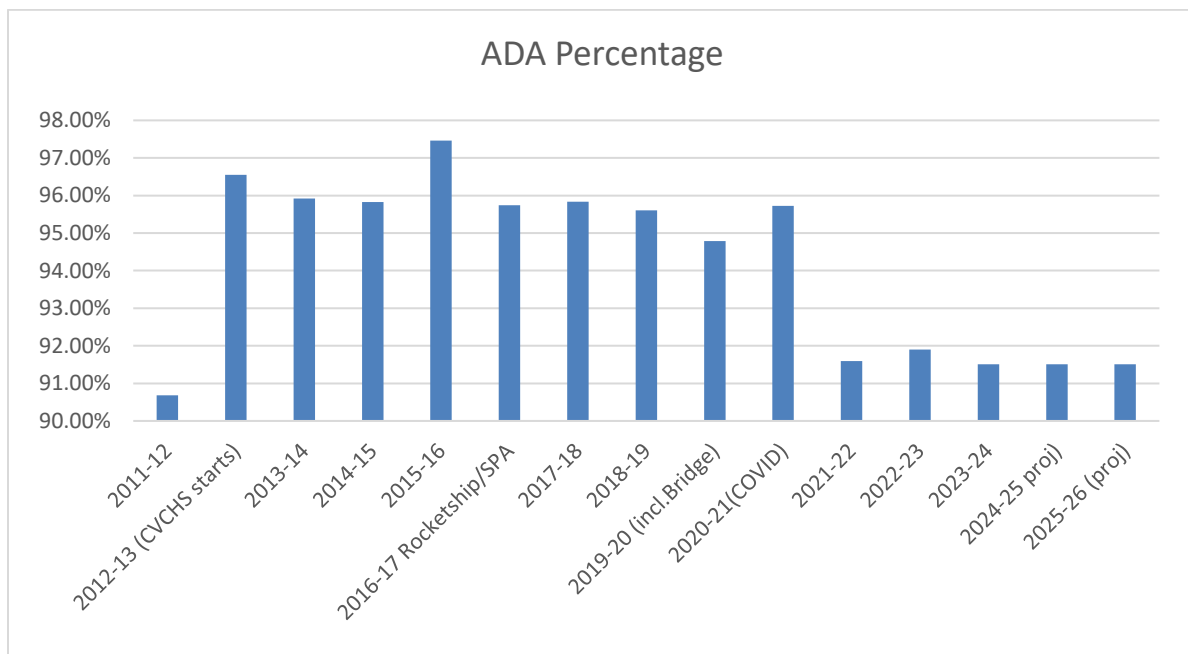
Since fiscal year 2019-20, the District’s enrollment decreased by approximately 1,870. This is equivalent to one large comprehensive high school enrollment. However, the loss of enrollment was slower than the rate anticipated at the budget development time. Originally, the demographer's study done in 2021-22 showed about 200 losses annually. The certified 2022-23 CBEDS counts showed an increase of 25 students from the prior year. Therefore, the projection for the subsequent years has been adjusted to reflect the historical trend with a current result to have a much slower declining pace until TK count is stabilized.

The District is projecting enrollment for 2023-24 at 28,804, 28,704 for 2024-25 and 28,554 for 2025-26. Following is a graphical representation of historical enrollment for the District:



The ADA recorded 91.86% in 2021-22 with the Delta and Omicron surge, which was almost as low as the 2011-12 ADA. For 2022-23, the District P-2 ADA report reflected a 91.9% ADA to enrollment yield. The ADA projection for the budget year and two subsequent years will utilize a ratio of 91.5%, LCFF calculations were amended to allow districts to use the greater of current year, prior year, or the average of three prior years’ ADA, which helps to slow down the revenue decreases. The District’s LCFF is being projected using the 3-year averaging method due to projected declining enrollment in the budget year and two subsequent years.

Following is a graphical representation of historical ADA by percentage:



LCFF revenues in 2023-24 is expected to increase without the prior year adjustments and an increased COLA to 8.22%; however, 2024-25 is expected to see a drop in COLA to 3.94% and another decrease to 3.29% in 2025-26.

Federal revenues include on-going programs as well as one-time remaining ESSER III funds in the 2023-24 budget, these one-time revenues are removed in 2024-25. Other state and local revenues are projected to remain flat through the budget year and two subsequent years.

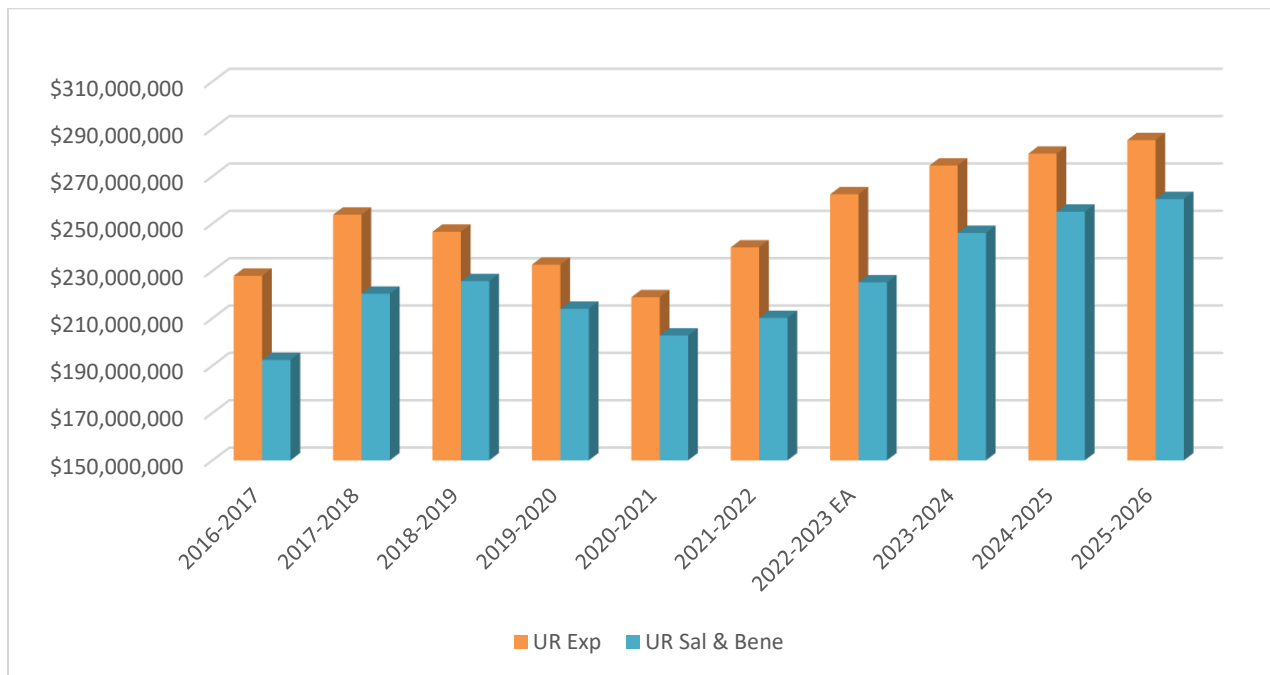
Special Education funding is budgeted at \$887 per ADA. The contribution to Special Education is anticipated to increase as a natural increase of doing business with projected step and column salary increases, pension rate and health benefit increases. Also, the District is projecting higher costs for services.

Expenditure Assumptions:

Certificated and classified step and column costs are projected to increase by 1.75% each year. Salaries also include a negotiated 2.5% on-schedule increase in 2023-24 as well as new ongoing costs related to negotiation settlements approved during the 2022-23 fiscal year. Also, in the 2024-25 fiscal year, unrestricted salaries include costs for TK expansion as well as covering classified positions that are being funded with ESSER III funds in 2023-24. Pension costs for classified staff are projected to increase in each of the two subsequent budget years. Health benefit costs are estimated to increase by 5% in the two subsequent years.

The unrestricted personnel costs are around 89% in 2023-24 and project to be 91% in the two subsequent years.

Below is a graphical representation of historical salaries and benefits relative to overall unrestricted expenditures:



Books and supplies for 2024-25 include the removal of one-time expenses and projected LCFF supplemental fund decrease in 2024-25 offset by projected increases using the consumer price index of 3.02%. For 2025-26, projected increases are due to a projected increase in LCFF supplemental funds and consumer price index of 2.64% being applied. Restricted books and supplies decrease in 2024-25, primarily due to the removal of expenses related to ESSER III funds and removing \$5M for textbooks covered by the Learning Recovery Emergency block grant.

Services and other operating expenditures are projected to increase for both unrestricted and restricted resources due to projected increases for utilities, property & liability insurance and contracts to assist with the emotional needs of students and to provide needed staffing. These adjustments include applying the consumer price index percentages in each of the two subsequent years.

Capital outlay and other outgo are projected to remain constant. Indirect costs are adjusted for the removal of one-time restricted expenditures offset by anticipated increases in special education programs. Transfers out to the deferred maintenance fund are only being projected in the 2023-24 budget year.

Estimated Subsequent Year Ending Fund Balances:

During 2024-25, the District estimates that the General Fund is projected to deficit spend by \$8.8M resulting in an ending General Fund balance of approximately \$132.5M, of which \$58.8M is restricted.

During 2025-26, the District estimates that the General Fund is projected to deficit spend by \$11M resulting in an ending General Fund balance of approximately \$121.5M, of which \$56.3M is restricted.

| Description | 2023-24 | 2024-25 | 2025-26 |
|---|-------------|-------------|--------------|
| Beginning Fund Balance | 147,063,324 | 141,236,700 | 132,475,108 |
| Add: Net Increase/Decrease | (5,826,624) | (8,761,592) | (10,970,293) |
| Ending Fund Balance | 141,236,700 | 132,475,108 | 121,504,814 |
| Subtract: Non-spendable | 722,000 | 722,000 | 722,000 |
| Subtract: Restricted | 61,251,156 | 58,762,909 | 56,274,662 |
| Subtract: Committed | 35,426,344 | 35,426,344 | 35,426,344 |
| Subtract: Assigned | 14,755,392 | 8,482,046 | 0 |
| Subtract: Reserve for Economic Uncertainties 3% | 13,802,000 | 13,675,000 | 13,943,000 |
| Unassigned | 15,279,808 | 15,406,808 | 15,138,808 |

Summary:

Although the May Revision fully funds the statutory COLA and avoids cuts to ongoing education programs, the District needs to be aware of the estimated \$31.5 billion state budget shortfall for the 2023-24 fiscal year. The May Revision proposes to address this deficit through funding delays, reductions and pullbacks, fund shifts, trigger reductions and borrowing, which, aside from the school facilities funding delays and the Arts, Music and Instructional Materials Discretionary Block Grant, and Learning Recovery Emergency Block Grant proposed reductions discussed earlier, do not affect TK-12 education programs.

Districts face near and long-term challenges, including risks to the state revenue forecast, reduced ADA because of COVID-19-related student absences, inflationary pressures (e.g., pension rate increases), expiring one-time COVID-19 relief funds and declining enrollment. As each LEA has unique funding and program needs, it remains essential that LEAs continuously assess their individual situations and plan accordingly to maintain fiscal solvency and educational program integrity.

With the multiyear projections, the District is projecting to satisfy the 3% required reserve for economic uncertainties. The District projects an unrestricted surplus of \$1.3M for 2023-24 and unrestricted projected deficits of **(-\$6.3M)** in 2024-25 and **(-\$8.5M)** in 2025-26. The projected budget and multiyear projections support that the District is projected to be able to meet its financial obligations for the current and subsequent two years; therefore, the District self certifies with a positive certification.

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: MDUSD Website - www.mdusd.org

Date: June 9, 2023

Adoption Date: June 28, 2023

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: MDUSD District Office

Date: June 14, 2023

Time: _____

Contact person for additional information on the budget reports:

Name: Nancy Chen

Title: Executive Director, Fiscal Services

Telephone: 925-682-8000, x4092

E-mail: chenn@mdusd.org

Criteria and Standards Review Summary

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

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

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|--|---|---|------------|-----|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, are they lifetime benefits? | X | |
| | | • If yes, do benefits continue beyond age 65? | X | |
| | | • If yes, are benefits funded by pay-as-you-go? | | X |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)? | X | |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: | | |
| | | • Certificated? (Section S8A, Line 1) | X | |
| | | • Classified? (Section S8B, Line 1) | X | |
| | | • Management/supervisor/confidential? (Section S8C, Line 1) | n/a | |
| 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? | | X |
| | | • Adoption date of the LCAP or an update to the LCAP: | 06/28/2023 | |
| S10 | LCAP Expenditures | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | | X |
| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | | X |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior fiscal year and budget year? | | X |
| A4 | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year? | X | |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X | |
| ADDITIONAL FISCAL INDICATORS (continued) | | | No | Yes |
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | X | |
| A7 | Independent Financial System | Is the district's financial system independent from the county office system? | | X |
| A8 | Fiscal Distress Reports | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | X | |
| A9 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | X | |

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 28, 2023

For additional information on this certification, please contact:

Name: Nancy Chenn
Title: Executive Director, Fiscal Services
Telephone: 925-682-8000, x4092
E-mail: chenn@mdusd.org

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

| | | | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|--|----------------|------------------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Description | Resource Codes | Object Codes | | | | | | | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 309,285,660.58 | 0.00 | 309,285,660.58 | 339,655,451.00 | 0.00 | 339,655,451.00 | 9.8% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 61,083,683.71 | 61,083,683.71 | 0.00 | 24,610,382.34 | 24,610,382.34 | -59.7% |
| 3) Other State Revenue | | 8300-8599 | 9,452,705.92 | 124,153,100.32 | 133,605,806.24 | 9,914,672.00 | 68,038,599.43 | 77,953,271.43 | -41.7% |
| 4) Other Local Revenue | | 8600-8799 | 5,026,037.66 | 11,840,585.72 | 16,866,623.38 | 2,427,030.00 | 9,578,090.32 | 12,005,120.32 | -28.8% |
| 5) TOTAL, REVENUES | | | 323,764,404.16 | 197,077,369.75 | 520,841,773.91 | 351,997,153.00 | 102,227,072.09 | 454,224,225.09 | -12.8% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 124,284,618.55 | 42,968,036.09 | 167,252,654.64 | 134,406,272.43 | 40,552,921.71 | 174,959,194.14 | 4.6% |
| 2) Classified Salaries | | 2000-2999 | 31,975,860.44 | 27,047,298.03 | 59,023,158.47 | 37,332,197.00 | 28,275,500.00 | 65,607,697.00 | 11.2% |
| 3) Employee Benefits | | 3000-3999 | 68,947,373.59 | 48,503,125.19 | 117,450,498.78 | 74,328,249.51 | 51,360,822.59 | 125,689,072.10 | 7.0% |
| 4) Books and Supplies | | 4000-4999 | 15,808,587.57 | 53,035,337.72 | 68,843,925.29 | 5,911,132.29 | 14,950,844.86 | 20,861,977.15 | -69.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 24,548,576.55 | 48,977,767.95 | 73,526,344.50 | 24,015,340.59 | 40,982,134.64 | 64,997,475.23 | -11.6% |
| 6) Capital Outlay | | 6000-6999 | 1,443,794.96 | 10,942,330.65 | 12,386,125.61 | 2,205,000.00 | 482,012.00 | 2,687,012.00 | -78.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 947,586.00 | 947,586.00 | 0.00 | 1,097,586.00 | 1,097,586.00 | 15.8% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (9,584,618.27) | 8,787,717.86 | (796,900.41) | (8,669,995.01) | 7,820,830.06 | (849,164.95) | 6.6% |
| 9) TOTAL, EXPENDITURES | | | 257,424,193.39 | 241,209,199.49 | 498,633,392.88 | 269,528,196.81 | 185,522,651.86 | 455,050,848.67 | -8.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 66,340,210.77 | (44,131,829.74) | 22,208,381.03 | 82,468,956.19 | (83,295,579.77) | (826,623.58) | -103.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 5,000,000.00 | 0.00 | 5,000,000.00 | 5,000,000.00 | 0.00 | 5,000,000.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (70,203,418.79) | 70,203,418.79 | 0.00 | (76,133,466.77) | 76,133,466.77 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (75,203,418.79) | 70,203,418.79 | (5,000,000.00) | (81,133,466.77) | 76,133,466.77 | (5,000,000.00) | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (8,863,208.02) | 26,071,589.05 | 17,208,381.03 | 1,335,489.42 | (7,162,113.00) | (5,826,623.58) | -133.9% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 87,513,262.85 | 42,341,679.74 | 129,854,942.59 | 78,650,054.83 | 68,413,268.79 | 147,063,323.62 | 13.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| c) As of July 1 - Audited (F1a + F1b) | | | 87,513,262.85 | 42,341,679.74 | 129,854,942.59 | 78,650,054.83 | 68,413,268.79 | 147,063,323.62 | 13.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 87,513,262.85 | 42,341,679.74 | 129,854,942.59 | 78,650,054.83 | 68,413,268.79 | 147,063,323.62 | 13.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 78,650,054.83 | 68,413,268.79 | 147,063,323.62 | 79,985,544.25 | 61,251,155.79 | 141,236,700.04 | -4.0% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.00 | 722,000.00 | 0.00 | 722,000.00 | New |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 68,413,268.79 | 68,413,268.79 | 0.00 | 61,251,155.79 | 61,251,155.79 | -10.5% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 39,161,325.00 | 0.00 | 39,161,325.00 | 35,426,344.00 | 0.00 | 35,426,344.00 | -9.5% |
| Textbook Adoptions | 0000 | 9760 | | | 0.00 | 10,000,000.00 | | 10,000,000.00 | |
| Legal Settlements | 0000 | 9760 | | | 0.00 | 2,500,000.00 | | 2,500,000.00 | |
| LCAP Supplemental Carry over | 0000 | 9760 | | | 0.00 | 12,926,344.00 | | 12,926,344.00 | |
| Deferred Maintenance | 0000 | 9760 | | | 0.00 | 10,000,000.00 | | 10,000,000.00 | |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 15,132,637.00 | 0.00 | 15,132,637.00 | 14,755,391.00 | 0.00 | 14,755,391.00 | -2.5% |
| 2024-25 Projected Deficit | 0000 | 9780 | | | 0.00 | 6,273,345.00 | | 6,273,345.00 | |
| 2025-26 Projected Deficit | 0000 | 9780 | | | 0.00 | 8,482,046.00 | | 8,482,046.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 15,109,002.00 | 0.00 | 15,109,002.00 | 13,802,000.00 | 0.00 | 13,802,000.00 | -8.7% |
| Unassigned/Unappropriated Amount | | 9790 | 9,247,090.83 | 0.00 | 9,247,090.83 | 15,279,809.25 | 0.00 | 15,279,809.25 | 65.2% |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 0.00 | 0.00 | 0.00 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | 0.00 | 0.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| 3) Accounts Receivable | | 9200 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) Lease Receivable | | 9380 | 0.00 | 0.00 | 0.00 | | | | |
| 10) TOTAL, ASSETS | | | 0.00 | 0.00 | 0.00 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | 0.00 | 0.00 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 | | | | | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | 0.00 | 0.00 | | | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | 8011 | | 136,518,499.00 | 0.00 | 136,518,499.00 | 143,619,789.00 | 0.00 | 143,619,789.00 | 5.2% |
| Education Protection Account State Aid - Current Year | 8012 | | 26,090,048.00 | 0.00 | 26,090,048.00 | 35,946,282.00 | 0.00 | 35,946,282.00 | 37.8% |
| State Aid - Prior Years | 8019 | | (14,025,290.42) | 0.00 | (14,025,290.42) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | 8021 | | 779,254.00 | 0.00 | 779,254.00 | 779,254.00 | 0.00 | 779,254.00 | 0.0% |
| Timber Yield Tax | 8022 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | 8029 | | 4,943.00 | 0.00 | 4,943.00 | 4,943.00 | 0.00 | 4,943.00 | 0.0% |
| County & District Taxes | | | | | | | | | |

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

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Secured Roll Taxes | | 8041 | 137,541,545.00 | 0.00 | 137,541,545.00 | 137,541,545.00 | 0.00 | 137,541,545.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 4,410,517.00 | 0.00 | 4,410,517.00 | 4,410,517.00 | 0.00 | 4,410,517.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 5,569,022.00 | 0.00 | 5,569,022.00 | 5,569,022.00 | 0.00 | 5,569,022.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 18,087,661.00 | 0.00 | 18,087,661.00 | 18,087,661.00 | 0.00 | 18,087,661.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 11,850,883.00 | 0.00 | 11,850,883.00 | 11,850,883.00 | 0.00 | 11,850,883.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 326,827,081.58 | 0.00 | 326,827,081.58 | 357,809,896.00 | 0.00 | 357,809,896.00 | 9.5% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (17,541,421.00) | 0.00 | (17,541,421.00) | (18,154,445.00) | 0.00 | (18,154,445.00) | 3.5% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 309,285,660.58 | 0.00 | 309,285,660.58 | 339,655,451.00 | 0.00 | 339,655,451.00 | 9.8% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 8,339,126.21 | 8,339,126.21 | 0.00 | 7,344,571.57 | 7,344,571.57 | -11.9% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 2,241,313.75 | 2,241,313.75 | 0.00 | 758,849.00 | 758,849.00 | -66.1% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 2,749.65 | 2,749.65 | 0.00 | 0.00 | 0.00 | -100.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 6,993,621.22 | 6,993,621.22 | | 5,303,089.00 | 5,303,089.00 | -24.2% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description Resource Codes Object Codes | | | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|--|--|------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 1,292,534.67 | 1,292,534.67 | | 762,180.00 | 762,180.00 | -41.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 202,359.16 | 202,359.16 | | 171,472.77 | 171,472.77 | -15.3% |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 1,316,822.23 | 1,316,822.23 | | 759,607.00 | 759,607.00 | -42.3% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | 2,257,857.26 | 2,257,857.26 | | 589,375.00 | 589,375.00 | -73.9% |
| Career and Technical Education | 3500-3599 | 8290 | | 221,892.00 | 221,892.00 | | 306,560.00 | 306,560.00 | 38.2% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 38,215,407.56 | 38,215,407.56 | 0.00 | 8,614,678.00 | 8,614,678.00 | -77.5% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 61,083,683.71 | 61,083,683.71 | 0.00 | 24,610,382.34 | 24,610,382.34 | -59.7% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement | | | | | | | | | |
| Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 25,974,405.00 | 25,974,405.00 | | 25,984,827.60 | 25,984,827.60 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 138,832.00 | 138,832.00 | 0.00 | 138,832.00 | 138,832.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 1,162,950.00 | 0.00 | 1,162,950.00 | 1,253,759.00 | 0.00 | 1,253,759.00 | 7.8% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 4,775,652.92 | 1,942,452.17 | 6,718,105.09 | 4,708,490.00 | 1,855,699.00 | 6,564,189.00 | -2.3% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | | | | | | | |
| State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 4,000,428.50 | 4,000,428.50 | | 3,845,795.83 | 3,845,795.83 | -3.9% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 1,776,149.31 | 1,776,149.31 | | 1,297,805.00 | 1,297,805.00 | -26.9% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description Resource Codes Object Codes | | | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|-----------|------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 3,514,103.00 | 90,320,833.34 | 93,834,936.34 | 3,952,423.00 | 34,915,640.00 | 38,868,063.00 | -58.6% |
| TOTAL, OTHER STATE REVENUE | | | 9,452,705.92 | 124,153,100.32 | 133,605,806.24 | 9,914,672.00 | 68,038,599.43 | 77,953,271.43 | -41.7% |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 1,800,000.00 | 1,800,000.00 | 0.00 | 1,825,000.00 | 1,825,000.00 | 1.4% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 8,000.00 | 8,000.00 | 0.00 | 8,000.00 | 8,000.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 517,954.00 | 90,756.00 | 608,710.00 | 733,142.00 | 90,756.00 | 823,898.00 | 35.4% |
| Interest | | 8660 | 4,264,421.00 | 0.00 | 4,264,421.00 | 1,515,888.00 | 0.00 | 1,515,888.00 | -64.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 1,472,138.00 | 1,472,138.00 | 0.00 | 1,327,012.30 | 1,327,012.30 | -9.9% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenue from Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 243,662.66 | 8,469,691.72 | 8,713,354.38 | 178,000.00 | 6,327,322.02 | 6,505,322.02 | -25.3% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 5,026,037.66 | 11,840,585.72 | 16,866,623.38 | 2,427,030.00 | 9,578,090.32 | 12,005,120.32 | -28.8% |
| TOTAL, REVENUES | | | 323,764,404.16 | 197,077,369.75 | 520,841,773.91 | 351,997,153.00 | 102,227,072.09 | 454,224,225.09 | -12.8% |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 104,180,623.60 | 27,422,228.70 | 131,602,852.30 | 112,881,663.43 | 25,056,902.00 | 137,938,565.43 | 4.8% |
| Certificated Pupil Support Salaries | | 1200 | 6,506,362.77 | 10,103,418.68 | 16,609,781.45 | 7,050,680.00 | 11,179,205.71 | 18,229,885.71 | 9.8% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 12,680,448.96 | 4,005,467.24 | 16,685,916.20 | 13,569,512.00 | 2,906,484.00 | 16,475,996.00 | -1.3% |
| Other Certificated Salaries | | 1900 | 917,183.22 | 1,436,921.47 | 2,354,104.69 | 904,417.00 | 1,410,330.00 | 2,314,747.00 | -1.7% |
| TOTAL, CERTIFICATED SALARIES | | | 124,284,618.55 | 42,968,036.09 | 167,252,654.64 | 134,406,272.43 | 40,552,921.71 | 174,959,194.14 | 4.6% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 498,089.10 | 14,165,183.89 | 14,663,272.99 | 687,392.00 | 14,821,478.00 | 15,508,870.00 | 5.8% |
| Classified Support Salaries | | 2200 | 14,809,467.04 | 7,069,072.31 | 21,878,539.35 | 18,599,542.00 | 6,881,213.00 | 25,480,755.00 | 16.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 3,356,819.31 | 1,925,497.28 | 5,282,316.59 | 3,555,584.00 | 2,482,481.00 | 6,038,065.00 | 14.3% |
| Clerical, Technical and Office Salaries | | 2400 | 11,942,058.18 | 2,008,795.61 | 13,950,853.79 | 12,921,123.00 | 1,711,808.00 | 14,632,931.00 | 4.9% |
| Other Classified Salaries | | 2900 | 1,369,426.81 | 1,878,748.94 | 3,248,175.75 | 1,568,556.00 | 2,378,520.00 | 3,947,076.00 | 21.5% |
| TOTAL, CLASSIFIED SALARIES | | | 31,975,860.44 | 27,047,298.03 | 59,023,158.47 | 37,332,197.00 | 28,275,500.00 | 65,607,697.00 | 11.2% |

| | | | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Description | Resource Codes | Object Codes | | | | | | | |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 22,739,486.45 | 23,155,888.42 | 45,895,374.87 | 25,399,000.00 | 24,306,725.19 | 49,705,725.19 | 8.3% |
| PERS | | 3201-3202 | 7,552,447.25 | 6,513,236.01 | 14,065,683.26 | 9,242,620.18 | 7,918,893.09 | 17,161,513.27 | 22.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 5,916,857.22 | 2,739,839.18 | 8,656,696.40 | 6,601,563.75 | 2,886,728.69 | 9,488,292.44 | 9.6% |
| Health and Welfare Benefits | | 3401-3402 | 23,395,243.24 | 11,509,253.32 | 34,904,496.56 | 24,738,271.00 | 12,074,922.42 | 36,813,193.42 | 5.5% |
| Unemployment Insurance | | 3501-3502 | 769,164.79 | 343,476.65 | 1,112,641.44 | 102,075.75 | 36,596.10 | 138,671.85 | -87.5% |
| Workers' Compensation | | 3601-3602 | 3,346,077.01 | 1,514,793.67 | 4,860,870.68 | 3,769,833.83 | 1,524,579.54 | 5,294,413.37 | 8.9% |
| OPEB, Allocated | | 3701-3702 | 4,294,360.40 | 2,258,207.64 | 6,552,568.04 | 4,203,521.00 | 2,206,493.56 | 6,410,014.56 | -2.2% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 933,737.23 | 468,430.30 | 1,402,167.53 | 271,364.00 | 405,884.00 | 677,248.00 | -51.7% |
| TOTAL, EMPLOYEE BENEFITS | | | 68,947,373.59 | 48,503,125.19 | 117,450,498.78 | 74,328,249.51 | 51,360,822.59 | 125,689,072.10 | 7.0% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 8,941,366.00 | 6,200,450.00 | 15,141,816.00 | 792.00 | 8,000,300.00 | 8,001,092.00 | -47.2% |
| Books and Other Reference Materials | | 4200 | 166,038.57 | 370,431.93 | 536,470.50 | 217,070.47 | 20,824.00 | 237,894.47 | -55.7% |
| Materials and Supplies | | 4300 | 5,197,481.20 | 43,309,562.67 | 48,507,043.87 | 5,167,821.82 | 6,088,015.32 | 11,255,837.14 | -76.8% |
| Noncapitalized Equipment | | 4400 | 1,503,701.80 | 3,154,893.12 | 4,658,594.92 | 525,448.00 | 841,705.54 | 1,367,153.54 | -70.7% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 15,808,587.57 | 53,035,337.72 | 68,843,925.29 | 5,911,132.29 | 14,950,844.86 | 20,861,977.15 | -69.7% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 2,644,254.00 | 27,393,725.54 | 30,037,979.54 | 3,110,500.00 | 17,742,031.58 | 20,852,531.58 | -30.6% |
| Travel and Conferences | | 5200 | 432,579.03 | 1,039,014.27 | 1,471,593.30 | 571,955.40 | 250,315.64 | 822,271.04 | -44.1% |
| Dues and Memberships | | 5300 | 137,951.00 | 179,307.20 | 317,258.20 | 90,515.00 | 123,073.00 | 213,588.00 | -32.7% |
| Insurance | | 5400 - 5450 | 3,958,673.00 | 3,235.00 | 3,961,908.00 | 2,400,000.00 | 0.00 | 2,400,000.00 | -39.4% |
| Operations and Housekeeping Services | | 5500 | 6,504,454.17 | 346,075.00 | 6,850,529.17 | 7,082,714.00 | 346,075.00 | 7,428,789.00 | 8.4% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,176,214.26 | 4,071,090.69 | 5,247,304.95 | 1,455,829.00 | 3,823,848.21 | 5,279,677.21 | 0.6% |
| Transfers of Direct Costs | | 5710 | (503,076.12) | 503,076.12 | 0.00 | (350,479.00) | 350,479.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (86,629.00) | (303,197.00) | (389,826.00) | (107,851.00) | 0.00 | (107,851.00) | -72.3% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 9,256,418.23 | 15,622,636.03 | 24,879,054.26 | 8,853,657.19 | 18,271,837.33 | 27,125,494.52 | 9.0% |
| Communications | | 5900 | 1,027,737.98 | 122,805.10 | 1,150,543.08 | 908,500.00 | 74,474.88 | 982,974.88 | -14.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 24,548,576.55 | 48,977,767.95 | 73,526,344.50 | 24,015,340.59 | 40,982,134.64 | 64,997,475.23 | -11.6% |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 999.00 | 999.00 | -0.1% |

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

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 183,557.96 | 6,448,572.08 | 6,632,130.04 | 100,000.00 | 326,445.00 | 426,445.00 | -93.6% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 2,000.00 | 4,404,508.57 | 4,406,508.57 | 2,000.00 | 154,568.00 | 156,568.00 | -96.4% |
| Equipment Replacement | | 6500 | 1,258,237.00 | 88,250.00 | 1,346,487.00 | 2,103,000.00 | 0.00 | 2,103,000.00 | 56.2% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 1,443,794.96 | 10,942,330.65 | 12,386,125.61 | 2,205,000.00 | 482,012.00 | 2,687,012.00 | -78.3% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 97,586.00 | 97,586.00 | 0.00 | 97,586.00 | 97,586.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 850,000.00 | 850,000.00 | 0.00 | 1,000,000.00 | 1,000,000.00 | 17.6% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 947,586.00 | 947,586.00 | 0.00 | 1,097,586.00 | 1,097,586.00 | 15.8% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (8,787,717.86) | 8,787,717.86 | 0.00 | (7,820,830.06) | 7,820,830.06 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (796,900.41) | 0.00 | (796,900.41) | (849,164.95) | 0.00 | (849,164.95) | 6.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (9,584,618.27) | 8,787,717.86 | (796,900.41) | (8,669,995.01) | 7,820,830.06 | (849,164.95) | 6.6% |
| TOTAL, EXPENDITURES | | | 257,424,193.39 | 241,209,199.49 | 498,633,392.88 | 269,528,196.81 | 185,522,651.86 | 455,050,848.67 | -8.7% |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 5,000,000.00 | 0.00 | 5,000,000.00 | 5,000,000.00 | 0.00 | 5,000,000.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 5,000,000.00 | 0.00 | 5,000,000.00 | 5,000,000.00 | 0.00 | 5,000,000.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (70,203,418.79) | 70,203,418.79 | 0.00 | (76,133,466.77) | 76,133,466.77 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (70,203,418.79) | 70,203,418.79 | 0.00 | (76,133,466.77) | 76,133,466.77 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e) | | | (75,203,418.79) | 70,203,418.79 | (5,000,000.00) | (81,133,466.77) | 76,133,466.77 | (5,000,000.00) | 0.0% |

| | | | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|----------------|------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Description | Function Codes | Object Codes | | | | | | | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 309,285,660.58 | 0.00 | 309,285,660.58 | 339,655,451.00 | 0.00 | 339,655,451.00 | 9.8% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 61,083,683.71 | 61,083,683.71 | 0.00 | 24,610,382.34 | 24,610,382.34 | -59.7% |
| 3) Other State Revenue | | 8300-8599 | 9,452,705.92 | 124,153,100.32 | 133,605,806.24 | 9,914,672.00 | 68,038,599.43 | 77,953,271.43 | -41.7% |
| 4) Other Local Revenue | | 8600-8799 | 5,026,037.66 | 11,840,585.72 | 16,866,623.38 | 2,427,030.00 | 9,578,090.32 | 12,005,120.32 | -28.8% |
| 5) TOTAL, REVENUES | | | 323,764,404.16 | 197,077,369.75 | 520,841,773.91 | 351,997,153.00 | 102,227,072.09 | 454,224,225.09 | -12.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | Except 7600-7699 | 160,814,284.10 | 152,285,046.95 | 313,099,331.05 | 164,449,180.28 | 103,666,184.74 | 268,115,365.02 | -14.4% |
| 2) Instruction - Related Services | 2000-2999 | | 33,161,501.72 | 21,004,636.94 | 54,166,138.66 | 35,022,882.86 | 15,590,647.70 | 50,613,530.56 | -6.6% |
| 3) Pupil Services | 3000-3999 | | 21,948,363.19 | 23,900,047.40 | 45,848,410.59 | 25,054,069.68 | 24,863,834.82 | 49,917,904.50 | 8.9% |
| 4) Ancillary Services | 4000-4999 | | 158,380.18 | 1,896,341.60 | 2,054,721.78 | 162,704.00 | 13,834,712.00 | 13,997,416.00 | 581.2% |
| 5) Community Services | 5000-5999 | | 108.75 | 98.00 | 206.75 | 0.00 | 0.00 | 0.00 | -100.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 17,592,061.37 | 12,078,686.83 | 29,670,748.20 | 17,183,542.99 | 9,270,151.06 | 26,453,694.05 | -10.8% |
| 8) Plant Services | 8000-8999 | | 23,749,494.08 | 29,096,755.77 | 52,846,249.85 | 27,655,817.00 | 17,199,535.54 | 44,855,352.54 | -15.1% |
| 9) Other Outgo | 9000-9999 | | 0.00 | 947,586.00 | 947,586.00 | 0.00 | 1,097,586.00 | 1,097,586.00 | 15.8% |
| 10) TOTAL, EXPENDITURES | | | 257,424,193.39 | 241,209,199.49 | 498,633,392.88 | 269,528,196.81 | 185,522,651.86 | 455,050,848.67 | -8.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 66,340,210.77 | (44,131,829.74) | 22,208,381.03 | 82,468,956.19 | (83,295,579.77) | (826,623.58) | -103.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 5,000,000.00 | 0.00 | 5,000,000.00 | 5,000,000.00 | 0.00 | 5,000,000.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (70,203,418.79) | 70,203,418.79 | 0.00 | (76,133,466.77) | 76,133,466.77 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (75,203,418.79) | 70,203,418.79 | (5,000,000.00) | (81,133,466.77) | 76,133,466.77 | (5,000,000.00) | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (8,863,208.02) | 26,071,589.05 | 17,208,381.03 | 1,335,489.42 | (7,162,113.00) | (5,826,623.58) | -133.9% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 87,513,262.85 | 42,341,679.74 | 129,854,942.59 | 78,650,054.83 | 68,413,268.79 | 147,063,323.62 | 13.3% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 87,513,262.85 | 42,341,679.74 | 129,854,942.59 | 78,650,054.83 | 68,413,268.79 | 147,063,323.62 | 13.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 87,513,262.85 | 42,341,679.74 | 129,854,942.59 | 78,650,054.83 | 68,413,268.79 | 147,063,323.62 | 13.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 78,650,054.83 | 68,413,268.79 | 147,063,323.62 | 79,985,544.25 | 61,251,155.79 | 141,236,700.04 | -4.0% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.00 | 722,000.00 | 0.00 | 722,000.00 | New |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 68,413,268.79 | 68,413,268.79 | 0.00 | 61,251,155.79 | 61,251,155.79 | -10.5% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 39,161,325.00 | 0.00 | 39,161,325.00 | 35,426,344.00 | 0.00 | 35,426,344.00 | -9.5% |
| Textbook Adoptions | 0000 | 9760 | | | 0.00 | 10,000,000.00 | | 10,000,000.00 | |
| Legal Settlements | 0000 | 9760 | | | 0.00 | 2,500,000.00 | | 2,500,000.00 | |
| LCAP Supplemental Carry over | 0000 | 9760 | | | 0.00 | 12,926,344.00 | | 12,926,344.00 | |
| Deferred Maintenance | 0000 | 9760 | | | 0.00 | 10,000,000.00 | | 10,000,000.00 | |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 15,132,637.00 | 0.00 | 15,132,637.00 | 14,755,391.00 | 0.00 | 14,755,391.00 | -2.5% |
| 2024-25 Projected Deficit | 0000 | 9780 | | | 0.00 | 6,273,345.00 | | 6,273,345.00 | |
| 2025-26 Projected Deficit | 0000 | 9780 | | | 0.00 | 8,482,046.00 | | 8,482,046.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 15,109,002.00 | 0.00 | 15,109,002.00 | 13,802,000.00 | 0.00 | 13,802,000.00 | -8.7% |
| Unassigned/Unappropriated Amount | | 9790 | 9,247,090.83 | 0.00 | 9,247,090.83 | 15,279,809.25 | 0.00 | 15,279,809.25 | 65.2% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---------------------------|--|------------------------------|-------------------|
| 2600 | Expanded Learning Opportunities Program | 4,920,858.31 | 4,920,858.31 |
| 6266 | Educator Effectiveness, FY 2021-22 | 926,689.00 | 0.00 |
| 6300 | Lottery: Instructional Materials | 1,052,600.64 | 1,052,600.64 |
| 6536 | Special Ed: Dispute Prevention and Dispute Resolution | 160,263.00 | 160,263.00 |
| 6537 | Special Ed: Learning Recovery Support | 75,598.00 | 75,598.00 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 17,638,447.00 | 17,638,447.00 |
| 7412 | A-G Access/Success Grant | 755,894.98 | 755,894.98 |
| 7413 | A-G Learning Loss Mitigation Grant | 406,113.58 | 298,438.58 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff | 743,570.00 | 743,570.00 |
| 7435 | Learning Recovery Emergency Block Grant | 29,984,103.00 | 22,867,161.00 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) | 561,804.09 | 11,804.09 |
| 9010 | Other Restricted Local | 11,187,327.19 | 12,726,520.19 |
| Total, Restricted Balance | | 68,413,268.79 | 61,251,155.79 |

| 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 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 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) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 845,793.40 | 845,793.40 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 845,793.40 | 845,793.40 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 845,793.40 | 845,793.40 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 845,793.40 | 845,793.40 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 845,793.40 | 845,793.40 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|---------------------------------|----------------|-----------------------|
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenues | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| REVENUES | | | | | |
| Sale of Equipment and Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------------|----------------|-----------------------|
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| 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% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 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 | | | | | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------------|----------------|-----------------------|
| 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 - 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 | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of | | | | | |
| Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from | | | | | |
| Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | |
| (a- b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|------------------|---------------------------------|----------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 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) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 845,793.40 | 845,793.40 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 845,793.40 | 845,793.40 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 845,793.40 | 845,793.40 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 845,793.40 | 845,793.40 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 845,793.40 | 845,793.40 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------------|----------------|-----------------------|
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 | 2023-24 |
|---------------------------|------------------------|----------------------|------------|
| | | Estimated Actuals | Budget |
| 8210 | Student Activity Funds | 845,793.40 | 845,793.40 |
| Total, Restricted Balance | | 845,793.40 | 845,793.40 |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 2,722,110.20 | 3,240,227.00 | 19.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 499,216.09 | 330,693.14 | -33.8% |
| 4) Other Local Revenue | | 8600-8799 | 349,007.90 | 341,011.28 | -2.3% |
| 5) TOTAL, REVENUES | | | 3,570,334.19 | 3,911,931.42 | 9.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,283,474.89 | 1,325,716.07 | 3.3% |
| 2) Classified Salaries | | 2000-2999 | 693,582.25 | 831,568.58 | 19.9% |
| 3) Employee Benefits | | 3000-3999 | 716,784.48 | 801,159.15 | 11.8% |
| 4) Books and Supplies | | 4000-4999 | 166,905.73 | 150,306.81 | -9.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 828,149.47 | 439,111.01 | -47.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 5,025.86 | 8,817.28 | 75.4% |
| 9) TOTAL, EXPENDITURES | | | 3,693,922.68 | 3,556,678.90 | -3.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (123,588.49) | 355,252.52 | -387.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (123,588.49) | 355,252.52 | -387.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,667,043.82 | 1,543,455.33 | -7.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,667,043.82 | 1,543,455.33 | -7.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,667,043.82 | 1,543,455.33 | -7.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,543,455.33 | 1,898,707.85 | 23.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 301,824.83 | 217,401.14 | -28.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 1,241,630.50 | 1,681,306.71 | 35.4% |
| Charter School Fund | 0000 | 9780 | 1,241,630.50 | | |
| Charter School Fund | 0000 | 9780 | | 1,681,306.71 | |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|--|--------------|---------------------------|----------------|--------------------|
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| 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 | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| LCFF SOURCES | | | | | |
| Principal Apportionment | | | | | |
| State Aid - Current Year | | 8011 | 1,050,373.00 | 1,338,721.00 | 27.5% |
| Education Protection Account State Aid - Current Year | | 8012 | 286,956.00 | 250,000.00 | -12.9% |
| State Aid - Prior Years | | 8019 | (86,402.80) | 0.00 | -100.0% |
| LCFF Transfers | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 1,471,184.00 | 1,651,506.00 | 12.3% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 2,722,110.20 | 3,240,227.00 | 19.0% |
| FEDERAL REVENUE | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630 | 8290 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| Special Education Master Plan | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 5,297.00 | 5,586.90 | 5.5% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 72,526.13 | 80,096.24 | 10.4% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6690, 6695 | 8590 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 421,392.96 | 245,010.00 | -41.9% |
| TOTAL, OTHER STATE REVENUE | | | 499,216.09 | 330,693.14 | -33.8% |
| OTHER LOCAL REVENUE | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 43,113.00 | 50,248.00 | 16.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 305,894.90 | 290,763.28 | -4.9% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | |
| Special Education SELPA Transfers | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 349,007.90 | 341,011.28 | -2.3% |
| TOTAL, REVENUES | | | 3,570,334.19 | 3,911,931.42 | 9.6% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,099,515.48 | 1,153,059.40 | 4.9% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 183,959.41 | 172,656.67 | -6.1% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,283,474.89 | 1,325,716.07 | 3.3% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 330,114.99 | 400,915.62 | 21.4% |
| Classified Support Salaries | | 2200 | 36,262.00 | 51,097.35 | 40.9% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 181,125.17 | 181,477.70 | 0.2% |
| Other Classified Salaries | | 2900 | 146,080.09 | 198,077.91 | 35.6% |
| TOTAL, CLASSIFIED SALARIES | | | 693,582.25 | 831,568.58 | 19.9% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 386,858.01 | 454,088.75 | 17.4% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 74,580.11 | 77,228.23 | 3.6% |
| Health and Welfare Benefits | | 3401-3402 | 195,533.00 | 213,050.00 | 9.0% |
| Unemployment Insurance | | 3501-3502 | 16,131.84 | 13,825.00 | -14.3% |
| Workers' Compensation | | 3601-3602 | 37,669.40 | 38,968.17 | 3.4% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 6,012.12 | 3,999.00 | -33.5% |
| TOTAL, EMPLOYEE BENEFITS | | | 716,784.48 | 801,159.15 | 11.8% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 7,900.00 | 5,000.00 | -36.7% |
| Materials and Supplies | | 4300 | 140,581.89 | 129,806.81 | -7.7% |
| Noncapitalized Equipment | | 4400 | 18,423.84 | 15,500.00 | -15.9% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 166,905.73 | 150,306.81 | -9.9% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 19,350.00 | 36,600.00 | 89.1% |
| Dues and Memberships | | 5300 | 3,020.00 | 3,750.00 | 24.2% |
| Insurance | | 5400-5450 | 17,500.00 | 22,000.00 | 25.7% |
| Operations and Housekeeping Services | | 5500 | 42,900.00 | 45,900.00 | 7.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 71,900.60 | 69,197.00 | -3.8% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 309,072.00 | 250.00 | -99.9% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 357,470.87 | 254,224.01 | -28.9% |
| Communications | | 5900 | 6,936.00 | 7,190.00 | 3.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 828,149.47 | 439,111.01 | -47.0% |
| 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) | | | | | |
| Tuition | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 5,025.86 | 8,817.28 | 75.4% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 5,025.86 | 8,817.28 | 75.4% |
| TOTAL, EXPENDITURES | | | 3,693,922.68 | 3,556,678.90 | -3.7% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |

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

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 2,722,110.20 | 3,240,227.00 | 19.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 499,216.09 | 330,693.14 | -33.8% |
| 4) Other Local Revenue | | 8600-8799 | 349,007.90 | 341,011.28 | -2.3% |
| 5) TOTAL, REVENUES | | | 3,570,334.19 | 3,911,931.42 | 9.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 2,709,128.89 | 2,591,087.63 | -4.4% |
| 2) Instruction - Related Services | 2000-2999 | | 809,939.90 | 780,370.28 | -3.7% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 5,025.86 | 8,817.28 | 75.4% |
| 8) Plant Services | 8000-8999 | | 169,828.03 | 176,403.71 | 3.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 3,693,922.68 | 3,556,678.90 | -3.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (123,588.49) | 355,252.52 | -387.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (123,588.49) | 355,252.52 | -387.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,667,043.82 | 1,543,455.33 | -7.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,667,043.82 | 1,543,455.33 | -7.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,667,043.82 | 1,543,455.33 | -7.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,543,455.33 | 1,898,707.85 | 23.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 301,824.83 | 217,401.14 | -28.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,241,630.50 | 1,681,306.71 | 35.4% |
| Charter School Fund | 0000 | 9780 | 1,241,630.50 | | |
| Charter School Fund | 0000 | 9780 | | 1,681,306.71 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---------------------------|--|---------------------------------|-------------------|
| 2600 | Expanded Learning Opportunities Program | 9,715.89 | 0.00 |
| 6266 | Educator Effectiveness, FY 2021-22 | 24,230.70 | 0.00 |
| 6300 | Lottery: Instructional Materials | 104,773.24 | 127,889.48 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 100,714.00 | 74,500.45 |
| 7435 | Learning Recovery Emergency Block Grant | 62,391.00 | 15,011.21 |
| Total, Restricted Balance | | 301,824.83 | 217,401.14 |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,418,822.25 | 996,647.00 | -29.8% |
| 3) Other State Revenue | | 8300-8599 | 4,489,859.00 | 4,507,557.00 | 0.4% |
| 4) Other Local Revenue | | 8600-8799 | 997,346.00 | 1,218,795.00 | 22.2% |
| 5) TOTAL, REVENUES | | | 6,906,027.25 | 6,722,999.00 | -2.7% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,725,268.20 | 2,864,891.00 | 5.1% |
| 2) Classified Salaries | | 2000-2999 | 1,216,039.89 | 1,394,879.00 | 14.7% |
| 3) Employee Benefits | | 3000-3999 | 1,779,586.02 | 1,963,657.00 | 10.3% |
| 4) Books and Supplies | | 4000-4999 | 785,357.40 | 318,362.00 | -59.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 788,593.14 | 512,018.00 | -35.1% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 310,980.97 | 308,115.00 | -0.9% |
| 9) TOTAL, EXPENDITURES | | | 7,605,825.62 | 7,361,922.00 | -3.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (699,798.37) | (638,923.00) | -8.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (699,798.37) | (638,923.00) | -8.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,590,048.06 | 1,890,249.69 | -27.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,590,048.06 | 1,890,249.69 | -27.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,590,048.06 | 1,890,249.69 | -27.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,890,249.69 | 1,251,326.69 | -33.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 1,890,249.69 | 1,251,326.69 | -33.8% |
| Adult Education Fund | 0000 | 9780 | 1,890,249.69 | | |
| Adult Education Fund | 0000 | 9780 | | 1,251,326.69 | |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 152,776.00 | 0.00 | -100.0% |
| Pass-Through Revenues from | | | | | |
| Federal Sources | | 8287 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 1,266,046.25 | 996,647.00 | -21.3% |
| TOTAL, FEDERAL REVENUE | | | 1,418,822.25 | 996,647.00 | -29.8% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 4,162,184.00 | 4,162,187.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 327,675.00 | 345,370.00 | 5.4% |
| TOTAL, OTHER STATE REVENUE | | | 4,489,859.00 | 4,507,557.00 | 0.4% |
| 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 | 65,989.00 | 61,645.00 | -6.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 506,000.00 | 681,000.00 | 34.6% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 425,357.00 | 476,150.00 | 11.9% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 997,346.00 | 1,218,795.00 | 22.2% |
| TOTAL, REVENUES | | | 6,906,027.25 | 6,722,999.00 | -2.7% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,874,499.62 | 1,874,742.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 495,276.92 | 542,034.00 | 9.4% |
| Other Certificated Salaries | | 1900 | 355,491.66 | 448,115.00 | 26.1% |
| TOTAL, CERTIFICATED SALARIES | | | 2,725,268.20 | 2,864,891.00 | 5.1% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 260,637.67 | 396,416.00 | 52.1% |
| Classified Support Salaries | | 2200 | 88,713.62 | 97,675.00 | 10.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 727,538.60 | 768,553.00 | 5.6% |
| Other Classified Salaries | | 2900 | 139,150.00 | 132,235.00 | -5.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,216,039.89 | 1,394,879.00 | 14.7% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 801,478.75 | 851,414.00 | 6.2% |
| PERS | | 3201-3202 | 231,867.04 | 269,959.00 | 16.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 132,505.79 | 153,009.00 | 15.5% |
| Health and Welfare Benefits | | 3401-3402 | 430,818.59 | 515,750.00 | 19.7% |
| Unemployment Insurance | | 3501-3502 | 28,727.97 | 22,713.00 | -20.9% |
| Workers' Compensation | | 3601-3602 | 86,658.64 | 94,613.00 | 9.2% |
| OPEB, Allocated | | 3701-3702 | 57,301.89 | 48,428.00 | -15.5% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 10,227.35 | 7,771.00 | -24.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,779,586.02 | 1,963,657.00 | 10.3% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 3,700.00 | 3,700.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 76,739.00 | 72,739.00 | -5.2% |
| Materials and Supplies | | 4300 | 555,534.40 | 167,073.00 | -69.9% |
| Noncapitalized Equipment | | 4400 | 149,384.00 | 74,850.00 | -49.9% |
| TOTAL, BOOKS AND SUPPLIES | | | 785,357.40 | 318,362.00 | -59.5% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 42,568.00 | 50,960.00 | 19.7% |
| Dues and Memberships | | 5300 | 3,230.00 | 3,070.00 | -5.0% |
| Insurance | | 5400-5450 | 3,860.00 | 2,700.00 | -30.1% |
| Operations and Housekeeping Services | | 5500 | 882.00 | 0.00 | -100.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 38,389.00 | 29,558.00 | -23.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (89.00) | (140.00) | 57.3% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 657,099.81 | 410,270.00 | -37.6% |
| Communications | | 5900 | 42,653.33 | 15,600.00 | -63.4% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 788,593.14 | 512,018.00 | -35.1% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 310,980.97 | 308,115.00 | -0.9% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 310,980.97 | 308,115.00 | -0.9% |
| TOTAL, EXPENDITURES | | | 7,605,825.62 | 7,361,922.00 | -3.2% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,418,822.25 | 996,647.00 | -29.8% |
| 3) Other State Revenue | | 8300-8599 | 4,489,859.00 | 4,507,557.00 | 0.4% |
| 4) Other Local Revenue | | 8600-8799 | 997,346.00 | 1,218,795.00 | 22.2% |
| 5) TOTAL, REVENUES | | | 6,906,027.25 | 6,722,999.00 | -2.7% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 4,381,197.40 | 4,061,520.00 | -7.3% |
| 2) Instruction - Related Services | 2000-2999 | | 2,905,753.49 | 2,980,193.00 | 2.6% |
| 3) Pupil Services | 3000-3999 | | 966.00 | 956.00 | -1.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 310,980.97 | 308,115.00 | -0.9% |
| 8) Plant Services | 8000-8999 | | 6,927.76 | 11,138.00 | 60.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 7,605,825.62 | 7,361,922.00 | -3.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (699,798.37) | (638,923.00) | -8.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (699,798.37) | (638,923.00) | -8.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,590,048.06 | 1,890,249.69 | -27.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,590,048.06 | 1,890,249.69 | -27.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,590,048.06 | 1,890,249.69 | -27.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,890,249.69 | 1,251,326.69 | -33.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,890,249.69 | 1,251,326.69 | -33.8% |
| Adult Education Fund | 0000 | 9780 | 1,890,249.69 | | |
| Adult Education Fund | 0000 | 9780 | | 1,251,326.69 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|---------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 9,385,942.00 | 9,473,299.00 | 0.9% |
| 3) Other State Revenue | | 8300-8599 | 8,840,488.00 | 8,868,174.00 | 0.3% |
| 4) Other Local Revenue | | 8600-8799 | 349,287.00 | 411,341.00 | 17.8% |
| 5) TOTAL, REVENUES | | | 18,575,717.00 | 18,752,814.00 | 1.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 5,224,869.63 | 6,058,609.00 | 16.0% |
| 3) Employee Benefits | | 3000-3999 | 2,965,189.72 | 3,289,588.00 | 10.9% |
| 4) Books and Supplies | | 4000-4999 | 5,592,845.23 | 6,604,921.00 | 18.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 535,071.39 | 940,988.00 | 75.9% |
| 6) Capital Outlay | | 6000-6999 | 467,401.65 | 533,989.00 | 14.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 480,893.58 | 532,232.67 | 10.7% |
| 9) TOTAL, EXPENDITURES | | | 15,266,271.20 | 17,960,327.67 | 17.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 3,309,445.80 | 792,486.33 | -76.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 3,309,445.80 | 792,486.33 | -76.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,658,336.99 | 12,967,782.79 | 34.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,658,336.99 | 12,967,782.79 | 34.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,658,336.99 | 12,967,782.79 | 34.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,967,782.79 | 13,760,269.12 | 6.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 12,967,782.79 | 13,760,269.12 | 6.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 8,575,942.00 | 8,674,366.00 | 1.1% |
| Donated Food Commodities | | 8221 | 810,000.00 | 798,933.00 | -1.4% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 9,385,942.00 | 9,473,299.00 | 0.9% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 8,840,488.00 | 8,868,174.00 | 0.3% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 8,840,488.00 | 8,868,174.00 | 0.3% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 8,216.00 | 9,000.00 | 9.5% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 245,345.00 | 235,920.00 | -3.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 95,726.00 | 166,421.00 | 73.9% |
| TOTAL, OTHER LOCAL REVENUE | | | 349,287.00 | 411,341.00 | 17.8% |
| TOTAL, REVENUES | | | 18,575,717.00 | 18,752,814.00 | 1.0% |
| 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 | 4,398,860.76 | 5,074,922.00 | 15.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 604,242.74 | 670,114.00 | 10.9% |
| Clerical, Technical and Office Salaries | | 2400 | 164,437.13 | 205,049.00 | 24.7% |
| Other Classified Salaries | | 2900 | 57,329.00 | 108,524.00 | 89.3% |
| TOTAL, CLASSIFIED SALARIES | | | 5,224,869.63 | 6,058,609.00 | 16.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 1,007,084.09 | 1,292,886.00 | 28.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 370,332.96 | 422,203.00 | 14.0% |
| Health and Welfare Benefits | | 3401-3402 | 1,177,164.49 | 1,170,499.00 | -0.6% |
| Unemployment Insurance | | 3501-3502 | 25,890.31 | 2,999.00 | -88.4% |
| Workers' Compensation | | 3601-3602 | 115,977.70 | 134,347.00 | 15.8% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| OPEB, Allocated | | 3701-3702 | 219,631.02 | 217,514.00 | -1.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 49,109.15 | 49,140.00 | 0.1% |
| TOTAL, EMPLOYEE BENEFITS | | | 2,965,189.72 | 3,289,588.00 | 10.9% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 79,072.09 | 101,230.00 | 28.0% |
| Noncapitalized Equipment | | 4400 | 184,449.00 | 128,000.00 | -30.6% |
| Food | | 4700 | 5,329,324.14 | 6,375,691.00 | 19.6% |
| TOTAL, BOOKS AND SUPPLIES | | | 5,592,845.23 | 6,604,921.00 | 18.1% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 26,749.00 | 13,700.00 | -48.8% |
| Dues and Memberships | | 5300 | 600.00 | 700.00 | 16.7% |
| 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 | 262,250.00 | 738,300.00 | 181.5% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 19,883.00 | 29,741.00 | 49.6% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 220,642.39 | 153,547.00 | -30.4% |
| Communications | | 5900 | 4,947.00 | 5,000.00 | 1.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 535,071.39 | 940,988.00 | 75.9% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 430,950.65 | 86,805.00 | -79.9% |
| Equipment Replacement | | 6500 | 36,451.00 | 447,184.00 | 1,126.8% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 467,401.65 | 533,989.00 | 14.2% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 480,893.58 | 532,232.67 | 10.7% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 480,893.58 | 532,232.67 | 10.7% |
| TOTAL, EXPENDITURES | | | 15,266,271.20 | 17,960,327.67 | 17.6% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 9,385,942.00 | 9,473,299.00 | 0.9% |
| 3) Other State Revenue | | 8300-8599 | 8,840,488.00 | 8,868,174.00 | 0.3% |
| 4) Other Local Revenue | | 8600-8799 | 349,287.00 | 411,341.00 | 17.8% |
| 5) TOTAL, REVENUES | | | 18,575,717.00 | 18,752,814.00 | 1.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 14,785,377.62 | 17,428,095.00 | 17.9% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 480,893.58 | 532,232.67 | 10.7% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 15,266,271.20 | 17,960,327.67 | 17.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 3,309,445.80 | 792,486.33 | -76.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 3,309,445.80 | 792,486.33 | -76.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,658,336.99 | 12,967,782.79 | 34.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,658,336.99 | 12,967,782.79 | 34.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,658,336.99 | 12,967,782.79 | 34.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,967,782.79 | 13,760,269.12 | 6.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 12,967,782.79 | 13,760,269.12 | 6.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---------------------------|--|---------------------------------|-------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 10,617,251.88 | 11,357,166.21 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements) | 2,350,530.91 | 2,403,102.91 |
| Total, Restricted Balance | | 12,967,782.79 | 13,760,269.12 |

| 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 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 5,000,000.00 | 5,000,000.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 5,000,000.00 | 5,000,000.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (5,000,000.00) | (5,000,000.00) | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 5,000,000.00 | 5,000,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 5,000,000.00 | 5,000,000.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| 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% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| 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% |
| 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% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 5,000,000.00 | 5,000,000.00 | 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 | | | 5,000,000.00 | 5,000,000.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 5,000,000.00 | 5,000,000.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 5,000,000.00 | 5,000,000.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 5,000,000.00 | 5,000,000.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 5,000,000.00 | 5,000,000.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 5,000,000.00 | 5,000,000.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 5,000,000.00 | 5,000,000.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (5,000,000.00) | (5,000,000.00) | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 5,000,000.00 | 5,000,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 5,000,000.00 | 5,000,000.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------|-----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,348,149.00 | 3,125,622.00 | -6.6% |
| 5) TOTAL, REVENUES | | | 3,348,149.00 | 3,125,622.00 | -6.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 223,622.24 | 462,283.00 | 106.7% |
| 3) Employee Benefits | | 3000-3999 | 114,917.20 | 211,577.00 | 84.1% |
| 4) Books and Supplies | | 4000-4999 | 29,413.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 272,726.12 | 100,000.00 | -63.3% |
| 6) Capital Outlay | | 6000-6999 | 43,809,077.84 | 38,574,659.00 | -11.9% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 44,449,756.40 | 39,348,519.00 | -11.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (41,101,607.40) | (36,222,897.00) | -11.9% |
| 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) | | | (41,101,607.40) | (36,222,897.00) | -11.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 107,464,703.41 | 66,363,096.01 | -38.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 107,464,703.41 | 66,363,096.01 | -38.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 107,464,703.41 | 66,363,096.01 | -38.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 66,363,096.01 | 30,140,199.01 | -54.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 66,363,096.01 | 30,140,199.01 | -54.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,348,149.00 | 3,125,622.00 | -6.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,348,149.00 | 3,125,622.00 | -6.6% |
| TOTAL, REVENUES | | | 3,348,149.00 | 3,125,622.00 | -6.6% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 25,727.34 | 208,074.00 | 708.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 140,863.45 | 199,765.00 | 41.8% |
| Clerical, Technical and Office Salaries | | 2400 | 57,031.45 | 54,444.00 | -4.5% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| TOTAL, CLASSIFIED SALARIES | | | 223,622.24 | 462,283.00 | 106.7% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 53,895.46 | 121,291.00 | 125.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 16,934.60 | 35,401.00 | 109.0% |
| Health and Welfare Benefits | | 3401-3402 | 30,622.62 | 37,141.00 | 21.3% |
| Unemployment Insurance | | 3501-3502 | 1,107.29 | 232.00 | -79.0% |
| Workers' Compensation | | 3601-3602 | 4,870.55 | 10,180.00 | 109.0% |
| OPEB, Allocated | | 3701-3702 | 6,081.15 | 6,859.00 | 12.8% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 1,405.53 | 473.00 | -66.3% |
| TOTAL, EMPLOYEE BENEFITS | | | 114,917.20 | 211,577.00 | 84.1% |
| 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 | 29,413.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 29,413.00 | 0.00 | -100.0% |
| 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 | 3,868.96 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 268,857.16 | 100,000.00 | -62.8% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 272,726.12 | 100,000.00 | -63.3% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 1,500.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 43,732,577.84 | 32,574,659.00 | -25.5% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 6,000,000.00 | New |
| Equipment Replacement | | 6500 | 75,000.00 | 0.00 | -100.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 43,809,077.84 | 38,574,659.00 | -11.9% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 44,449,756.40 | 39,348,519.00 | -11.5% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| 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% |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|-----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,348,149.00 | 3,125,622.00 | -6.6% |
| 5) TOTAL, REVENUES | | | 3,348,149.00 | 3,125,622.00 | -6.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 44,416,531.74 | 39,348,519.00 | -11.4% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 33,224.66 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 44,449,756.40 | 39,348,519.00 | -11.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | (41,101,607.40) | (36,222,897.00) | -11.9% |
| 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) | | | (41,101,607.40) | (36,222,897.00) | -11.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 107,464,703.41 | 66,363,096.01 | -38.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 107,464,703.41 | 66,363,096.01 | -38.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 107,464,703.41 | 66,363,096.01 | -38.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 66,363,096.01 | 30,140,199.01 | -54.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 66,363,096.01 | 30,140,199.01 | -54.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| | | 2022-23 Estimated Actuals | | 2023-24 Budget |
|---------------------------|------------------------|---------------------------------|---------------|-------------------|
| Resource | Description | | | |
| 9010 | Other Restricted Local | 66,363,096.01 | 30,140,199.01 | |
| Total, Restricted Balance | | 66,363,096.01 | 30,140,199.01 | |

| 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 | 2,601,903.00 | 3,143,838.00 | 20.8% |
| 5) TOTAL, REVENUES | | | 2,601,903.00 | 3,143,838.00 | 20.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 98,527.00 | 78,078.00 | -20.8% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 288,000.00 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 386,527.00 | 78,078.00 | -79.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 2,215,376.00 | 3,065,760.00 | 38.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,215,376.00 | 3,065,760.00 | 38.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 16,604,474.86 | 18,819,850.86 | 13.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,604,474.86 | 18,819,850.86 | 13.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,604,474.86 | 18,819,850.86 | 13.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 18,819,850.86 | 21,885,610.86 | 16.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 7,901,075.81 | 10,696,518.81 | 35.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 10,918,775.05 | 11,189,092.05 | 2.5% |
| Capital Facilities Fund | 0000 | 9780 | 10,918,775.05 | | |
| Capital Facilities Fund | 0000 | 9780 | | 11,189,092.05 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 569,903.00 | 543,838.00 | -4.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 2,032,000.00 | 2,600,000.00 | 28.0% |
| 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 | | | 2,601,903.00 | 3,143,838.00 | 20.8% |
| TOTAL, REVENUES | | | 2,601,903.00 | 3,143,838.00 | 20.8% |
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 37,555.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 60,960.00 | 78,000.00 | 28.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 12.00 | 78.00 | 550.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 98,527.00 | 78,078.00 | -20.8% |
| 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 | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 288,000.00 | 0.00 | -100.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 288,000.00 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 386,527.00 | 78,078.00 | -79.8% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| From: All Other Funds To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |

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

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,601,903.00 | 3,143,838.00 | 20.8% |
| 5) TOTAL, REVENUES | | | 2,601,903.00 | 3,143,838.00 | 20.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 60,960.00 | 78,000.00 | 28.0% |
| 8) Plant Services | 8000-8999 | | 37,567.00 | 78.00 | -99.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 288,000.00 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 386,527.00 | 78,078.00 | -79.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | 2,215,376.00 | 3,065,760.00 | 38.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | 2,215,376.00 | 3,065,760.00 | 38.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 16,604,474.86 | 18,819,850.86 | 13.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,604,474.86 | 18,819,850.86 | 13.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,604,474.86 | 18,819,850.86 | 13.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 18,819,850.86 | 21,885,610.86 | 16.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 7,901,075.81 | 10,696,518.81 | 35.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 10,918,775.05 | 11,189,092.05 | 2.5% |
| Capital Facilities Fund | 0000 | 9780 | 10,918,775.05 | | |
| Capital Facilities Fund | 0000 | 9780 | | 11,189,092.05 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| | | 2022-23 Estimated Actuals | | 2023-24 Budget |
|---------------------------|------------------------|---------------------------------|---------------|-------------------|
| Resource | Description | | | |
| 9010 | Other Restricted Local | 7,901,075.81 | 10,696,518.81 | |
| Total, Restricted Balance | | 7,901,075.81 | 10,696,518.81 | |

| 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 | 119,394.00 | 111,473.00 | -6.6% |
| 5) TOTAL, REVENUES | | | 119,394.00 | 111,473.00 | -6.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 119,394.00 | 111,473.00 | -6.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 119,394.00 | 111,473.00 | -6.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,425,268.38 | 3,544,662.38 | 3.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,425,268.38 | 3,544,662.38 | 3.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,425,268.38 | 3,544,662.38 | 3.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,544,662.38 | 3,656,135.38 | 3.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 3,544,662.38 | 3,656,135.38 | 3.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| 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 | 119,394.00 | 111,473.00 | -6.6% |
| 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 | | | 119,394.00 | 111,473.00 | -6.6% |
| TOTAL, REVENUES | | | 119,394.00 | 111,473.00 | -6.6% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| 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% |

| 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 | 0.0% |
| 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% |
| 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 | | | | | |
| 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 | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| 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 | | | | | |
| From: All Other Funds To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| 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% |

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

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 119,394.00 | 111,473.00 | -6.6% |
| 5) TOTAL, REVENUES | | | 119,394.00 | 111,473.00 | -6.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | 119,394.00 | 111,473.00 | -6.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | 119,394.00 | 111,473.00 | -6.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,425,268.38 | 3,544,662.38 | 3.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,425,268.38 | 3,544,662.38 | 3.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,425,268.38 | 3,544,662.38 | 3.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,544,662.38 | 3,656,135.38 | 3.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 3,544,662.38 | 3,656,135.38 | 3.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| | | 2022-23 Estimated Actuals | | 2023-24 Budget |
|---------------------------|----------------------------------|---------------------------------|--|-------------------|
| Resource | Description | | | |
| 7710 | State School Facilities Projects | 3,544,662.38 | | 3,656,135.38 |
| Total, Restricted Balance | | 3,544,662.38 | | 3,656,135.38 |

| 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 | 101,419.00 | 94,679.00 | -6.6% |
| 5) TOTAL, REVENUES | | | 101,419.00 | 94,679.00 | -6.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 15,693.67 | 20,860.00 | 32.9% |
| 3) Employee Benefits | | 3000-3999 | 8,260.68 | 10,128.00 | 22.6% |
| 4) Books and Supplies | | 4000-4999 | 116,799.97 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 20,100.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 4,196,045.61 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 4,356,899.93 | 30,988.00 | -99.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (4,255,480.93) | 63,691.00 | -101.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,476,187.00 | 1,560,978.00 | 5.7% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,476,187.00 | 1,560,978.00 | 5.7% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (2,779,293.93) | 1,624,669.00 | -158.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,563,210.13 | 1,783,916.20 | -60.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,563,210.13 | 1,783,916.20 | -60.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,563,210.13 | 1,783,916.20 | -60.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,783,916.20 | 3,408,585.20 | 91.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 1,783,916.20 | 3,408,585.20 | 91.1% |
| Capital Project Fund for Blended Component Units | 0000 | 9780 | 1,783,916.20 | | |
| Capital Project Fund for Blended Component Units | 0000 | 9780 | | 3,408,585.20 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 101,419.00 | 94,679.00 | -6.6% |
| 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 | | | 101,419.00 | 94,679.00 | -6.6% |
| TOTAL, REVENUES | | | 101,419.00 | 94,679.00 | -6.6% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 15,693.67 | 20,860.00 | 32.9% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 15,693.67 | 20,860.00 | 32.9% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 3,948.54 | 5,632.00 | 42.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,174.35 | 1,595.00 | 35.8% |
| Health and Welfare Benefits | | 3401-3402 | 2,326.49 | 2,003.00 | -13.9% |
| Unemployment Insurance | | 3501-3502 | 76.77 | 10.00 | -87.0% |
| Workers' Compensation | | 3601-3602 | 337.71 | 459.00 | 35.9% |
| OPEB, Allocated | | 3701-3702 | 396.82 | 429.00 | 8.1% |
| 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 | | | 8,260.68 | 10,128.00 | 22.6% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 28,768.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 88,031.97 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 116,799.97 | 0.00 | -100.0% |
| 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 | 20,000.00 | 0.00 | -100.0% |
| Communications | | 5900 | 100.00 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 20,100.00 | 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 | 4,122,910.08 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 25,231.53 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 47,904.00 | 0.00 | -100.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 4,196,045.61 | 0.00 | -100.0% |
| 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 | 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 | | | 4,356,899.93 | 30,988.00 | -99.3% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 1,476,187.00 | 1,560,978.00 | 5.7% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,476,187.00 | 1,560,978.00 | 5.7% |
| 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 | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| 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 | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 1,476,187.00 | 1,560,978.00 | 5.7% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 101,419.00 | 94,679.00 | -6.6% |
| 5) TOTAL, REVENUES | | | 101,419.00 | 94,679.00 | -6.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 4,356,899.93 | 30,988.00 | -99.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 4,356,899.93 | 30,988.00 | -99.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | (4,255,480.93) | 63,691.00 | -101.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,476,187.00 | 1,560,978.00 | 5.7% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,476,187.00 | 1,560,978.00 | 5.7% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | (2,779,293.93) | 1,624,669.00 | -158.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,563,210.13 | 1,783,916.20 | -60.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,563,210.13 | 1,783,916.20 | -60.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,563,210.13 | 1,783,916.20 | -60.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,783,916.20 | 3,408,585.20 | 91.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,783,916.20 | 3,408,585.20 | 91.1% |
| Capital Project Fund for Blended Component Units | 0000 | 9780 | 1,783,916.20 | | |
| Capital Project Fund for Blended Component Units | 0000 | 9780 | | 3,408,585.20 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|----------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,061,807.00 | 921,675.00 | -13.2% |
| 3) Other State Revenue | | 8300-8599 | 129,000.00 | 263,000.00 | 103.9% |
| 4) Other Local Revenue | | 8600-8799 | 47,878,101.99 | 48,554,263.00 | 1.4% |
| 5) TOTAL, REVENUES | | | 49,068,908.99 | 49,738,938.00 | 1.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 52,112,545.03 | 47,927,860.00 | -8.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 52,112,545.03 | 47,927,860.00 | -8.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (3,043,636.04) | 1,811,078.00 | -159.5% |
| 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) | | | (3,043,636.04) | 1,811,078.00 | -159.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 50,044,336.11 | 47,000,700.07 | -6.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 50,044,336.11 | 47,000,700.07 | -6.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 50,044,336.11 | 47,000,700.07 | -6.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 47,000,700.07 | 48,811,778.07 | 3.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 47,000,700.07 | 48,811,778.07 | 3.9% |
| Bond, Interest and Redemption Fund | 0000 | 9780 | 47,000,700.07 | | |
| Bond, Interest and Redemption Fund | 0000 | 9780 | | 48,811,778.07 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 1,061,807.00 | 921,675.00 | -13.2% |
| TOTAL, FEDERAL REVENUE | | | 1,061,807.00 | 921,675.00 | -13.2% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 129,000.00 | 263,000.00 | 103.9% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 129,000.00 | 263,000.00 | 103.9% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 45,185,213.11 | 45,460,000.00 | 0.6% |
| Unsecured Roll | | 8612 | 1,144,685.20 | 1,265,000.00 | 10.5% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 809,874.68 | 1,140,000.00 | 40.8% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 738,329.00 | 689,263.00 | -6.6% |
| 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 | | | 47,878,101.99 | 48,554,263.00 | 1.4% |
| TOTAL, REVENUES | | | 49,068,908.99 | 49,738,938.00 | 1.4% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 33,332,402.00 | 29,315,691.00 | -12.1% |
| Bond Interest and Other Service Charges | | 7434 | 18,780,143.03 | 18,612,169.00 | -0.9% |
| 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) | | | 52,112,545.03 | 47,927,860.00 | -8.0% |
| TOTAL, EXPENDITURES | | | 52,112,545.03 | 47,927,860.00 | -8.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| INTERFUND TRANSFERS OUT | | | | | |
| From: Bond Interest and Redemption Fund To: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,061,807.00 | 921,675.00 | -13.2% |
| 3) Other State Revenue | | 8300-8599 | 129,000.00 | 263,000.00 | 103.9% |
| 4) Other Local Revenue | | 8600-8799 | 47,878,101.99 | 48,554,263.00 | 1.4% |
| 5) TOTAL, REVENUES | | | 49,068,908.99 | 49,738,938.00 | 1.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 52,112,545.03 | 47,927,860.00 | -8.0% |
| 10) TOTAL, EXPENDITURES | | | 52,112,545.03 | 47,927,860.00 | -8.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | (3,043,636.04) | 1,811,078.00 | -159.5% |
| 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) | | | (3,043,636.04) | 1,811,078.00 | -159.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 50,044,336.11 | 47,000,700.07 | -6.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 50,044,336.11 | 47,000,700.07 | -6.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 50,044,336.11 | 47,000,700.07 | -6.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 47,000,700.07 | 48,811,778.07 | 3.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 47,000,700.07 | 48,811,778.07 | 3.9% |
| Bond, Interest and Redemption Fund | 0000 | 9780 | 47,000,700.07 | | |
| Bond, Interest and Redemption Fund | 0000 | 9780 | | 48,811,778.07 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| 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 | 6,691,066.00 | 6,711,021.00 | 0.3% |
| 5) TOTAL, REVENUES | | | 6,691,066.00 | 6,711,021.00 | 0.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 4,794,150.83 | 4,513,030.00 | -5.9% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 4,794,150.83 | 4,513,030.00 | -5.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,896,915.17 | 2,197,991.00 | 15.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 3,350,200.00 | 3,262,659.00 | -2.6% |
| b) Transfers Out | | 7600-7629 | 4,826,387.00 | 4,823,637.00 | -0.1% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,476,187.00) | (1,560,978.00) | 5.7% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 420,728.17 | 637,013.00 | 51.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,812,653.50 | 7,233,381.67 | 6.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,812,653.50 | 7,233,381.67 | 6.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,812,653.50 | 7,233,381.67 | 6.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,233,381.67 | 7,870,394.67 | 8.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 7,233,381.67 | 7,870,394.67 | 8.8% |
| Debt Service Fund for Blended Component Units | 0000 | 9780 | 7,233,381.67 | | |
| Debt Service Fund for Blended Component Units | 0000 | 9780 | | 7,870,394.67 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 6,540,000.00 | 6,570,000.00 | 0.5% |
| Non-Ad Valorem Taxes | | | | | |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 151,066.00 | 141,021.00 | -6.6% |
| 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 | | | 6,691,066.00 | 6,711,021.00 | 0.3% |
| TOTAL, REVENUES | | | 6,691,066.00 | 6,711,021.00 | 0.3% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 1,275,000.00 | 1,545,000.00 | 21.2% |
| Bond Interest and Other Service Charges | | 7434 | 191,875.00 | 121,375.00 | -36.7% |
| Debt Service - Interest | | 7438 | 637,275.83 | 511,655.00 | -19.7% |
| Other Debt Service - Principal | | 7439 | 2,690,000.00 | 2,335,000.00 | -13.2% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 4,794,150.83 | 4,513,030.00 | -5.9% |
| TOTAL, EXPENDITURES | | | 4,794,150.83 | 4,513,030.00 | -5.9% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|---------------------------|----------------|--------------------|
| Other Authorized Interfund Transfers In | | 8919 | 3,350,200.00 | 3,262,659.00 | -2.6% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 3,350,200.00 | 3,262,659.00 | -2.6% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 4,826,387.00 | 4,823,637.00 | -0.1% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 4,826,387.00 | 4,823,637.00 | -0.1% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| 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) | | | (1,476,187.00) | (1,560,978.00) | 5.7% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 6,691,066.00 | 6,711,021.00 | 0.3% |
| 5) TOTAL, REVENUES | | | 6,691,066.00 | 6,711,021.00 | 0.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 4,794,150.83 | 4,513,030.00 | -5.9% |
| 10) TOTAL, EXPENDITURES | | | 4,794,150.83 | 4,513,030.00 | -5.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10) | | | 1,896,915.17 | 2,197,991.00 | 15.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 3,350,200.00 | 3,262,659.00 | -2.6% |
| b) Transfers Out | | 7600-7629 | 4,826,387.00 | 4,823,637.00 | -0.1% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,476,187.00) | (1,560,978.00) | 5.7% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4) | | | 420,728.17 | 637,013.00 | 51.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,812,653.50 | 7,233,381.67 | 6.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,812,653.50 | 7,233,381.67 | 6.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,812,653.50 | 7,233,381.67 | 6.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,233,381.67 | 7,870,394.67 | 8.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 7,233,381.67 | 7,870,394.67 | 8.8% |
| Debt Service Fund for Blended Component Units | 0000 | 9780 | 7,233,381.67 | | |
| Debt Service Fund for Blended Component Units | 0000 | 9780 | | 7,870,394.67 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| 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 | 2,078.00 | 1,940.00 | -6.6% |
| 5) TOTAL, REVENUES | | | 2,078.00 | 1,940.00 | -6.6% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 2,078.00 | 1,940.00 | -6.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 2,078.00 | 1,940.00 | -6.6% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 59,608.78 | 61,686.78 | 3.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 59,608.78 | 61,686.78 | 3.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 59,608.78 | 61,686.78 | 3.5% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 61,686.78 | 63,626.78 | 3.1% |
| 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 | 61,686.78 | 63,626.78 | 3.1% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|---------------------------|----------------|--------------------|
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| i) Lease Assets | | 9460 | 0.00 | | |
| j) Accumulated Amortization-Lease Assets | | 9465 | 0.00 | | |
| k) Subscription Assets | | 9470 | 0.00 | | |
| l) Accumulated Amortization-Subscription Assets | | 9475 | 0.00 | | |
| 11) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Subscription Liability | | 9660 | 0.00 | | |
| b) Net Pension Liability | | 9663 | 0.00 | | |
| c) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| d) Compensated Absences | | 9665 | 0.00 | | |
| e) COPs Payable | | 9666 | 0.00 | | |
| f) Leases Payable | | 9667 | 0.00 | | |
| g) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| h) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (G11 + H2) - (I7 + J2) | | | 0.00 | | |
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,078.00 | 1,940.00 | -6.6% |
| 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% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,078.00 | 1,940.00 | -6.6% |
| TOTAL, REVENUES | | | 2,078.00 | 1,940.00 | -6.6% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |

| 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 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 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 EXPENSES | | | 0.00 | 0.00 | 0.0% |
| DEPRECIATION AND AMORTIZATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Subscription Assets | | 6920 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| 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 + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|---------------------------|----------------|--------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,078.00 | 1,940.00 | -6.6% |
| 5) TOTAL, REVENUES | | | 2,078.00 | 1,940.00 | -6.6% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 2,078.00 | 1,940.00 | -6.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 2,078.00 | 1,940.00 | -6.6% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 59,608.78 | 61,686.78 | 3.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 59,608.78 | 61,686.78 | 3.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 59,608.78 | 61,686.78 | 3.5% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 61,686.78 | 63,626.78 | 3.1% |
| 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 | 61,686.78 | 63,626.78 | 3.1% |

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

| Description | 2022-23 Estimated Actuals | | | 2023-24 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 26,517.68 | 26,517.68 | 28,495.64 | 26,357.63 | 26,357.63 | 27,633.90 |
| 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) | 26,517.68 | 26,517.68 | 28,495.64 | 26,357.63 | 26,357.63 | 27,633.90 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | 9.35 | 9.35 | 9.35 | 9.35 | 9.35 | 9.35 |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | .93 | .93 | .93 | .93 | .93 | .93 |
| 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) | 10.28 | 10.28 | 10.28 | 10.28 | 10.28 | 10.28 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 26,527.96 | 26,527.96 | 28,505.92 | 26,367.91 | 26,367.91 | 27,644.18 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

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

| Description | 2022-23 Estimated Actuals | | | 2023-24 Budget | | |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. | | | | | | |
| Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | 281.74 | 281.74 | 281.74 | 307.98 | 307.98 | 307.98 |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 281.74 | 281.74 | 281.74 | 307.98 | 307.98 | 307.98 |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | | | | | | |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 281.74 | 281.74 | 281.74 | 307.98 | 307.98 | 307.98 |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---------------------------------|-----------|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| ESTIMATES THROUGH THE MONTH OF: | JUNE | | | | | | | | | |
| A. BEGINNING CASH | | | 147,063,324.00 | 160,103,537.00 | 132,312,537.00 | 119,746,137.00 | 107,992,637.00 | 87,403,137.00 | 158,028,637.00 | 134,154,437.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 8,978,300.00 | 8,978,300.00 | 16,160,900.00 | 16,160,900.00 | 16,160,900.00 | 16,160,900.00 | 16,160,900.00 | 16,160,900.00 |
| Property Taxes | 8020-8079 | | 165,898,700.00 | | 5,200.00 | 4,615,000.00 | 1,008,700.00 | (4,051,600.00) | 380,200.00 | (57,400.00) |
| Miscellaneous Funds | 8080-8099 | | (907,700.00) | (907,700.00) | (1,633,900.00) | (1,633,900.00) | (1,633,900.00) | (1,633,900.00) | (1,633,900.00) | (1,633,900.00) |
| Federal Revenue | 8100-8299 | | (5,543,600.00) | 930,000.00 | 2,581,100.00 | 195,100.00 | 485,700.00 | 262,800.00 | 2,657,700.00 | 3,482,700.00 |
| Other State Revenue | 8300-8599 | | 1,621,800.00 | 1,325,700.00 | 3,446,900.00 | 3,791,200.00 | 3,607,400.00 | 8,979,600.00 | 2,332,600.00 | 1,644,900.00 |
| Other Local Revenue | 8600-8799 | | (1,337,000.00) | 1,255,700.00 | 801,400.00 | 1,012,500.00 | 843,300.00 | 1,667,500.00 | 2,118,000.00 | 692,000.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 168,710,500.00 | 11,582,000.00 | 21,361,600.00 | 24,140,800.00 | 20,472,100.00 | 21,385,300.00 | 22,015,500.00 | 20,289,200.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 428,500.00 | 15,113,300.00 | 14,764,200.00 | 15,284,500.00 | 15,396,400.00 | 15,636,600.00 | 15,398,100.00 | 14,650,300.00 |
| Classified Salaries | 2000-2999 | | 160,600.00 | 5,667,300.00 | 5,536,400.00 | 5,731,500.00 | 5,773,500.00 | 5,863,500.00 | 5,774,100.00 | 5,493,700.00 |
| Employee Benefits | 3000-3999 | | 4,442,100.00 | 11,243,300.00 | 10,347,000.00 | 11,107,900.00 | 10,337,200.00 | 10,504,500.00 | 10,176,000.00 | 9,954,700.00 |
| Books and Supplies | 4000-4999 | | 867,300.00 | 1,220,600.00 | 1,055,700.00 | 2,731,200.00 | 1,722,300.00 | 1,687,000.00 | 1,699,000.00 | 1,927,900.00 |
| Services | 5000-5999 | | (4,300,900.00) | 8,381,800.00 | 1,355,900.00 | 2,004,800.00 | 11,952,400.00 | 7,302,200.00 | 14,207,900.00 | 3,280,700.00 |
| Capital Outlay | 6000-6599 | | 197,000.00 | (43,600.00) | 170,300.00 | (5,300.00) | 500,000.00 | (15,200.00) | (61,100.00) | (62,800.00) |
| Other Outgo | 7000-7499 | | | | | | | | | |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|-----------|--------------------------------------|------------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|-----------------|
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 1,794,600.00 | 41,582,700.00 | 33,229,500.00 | 36,854,600.00 | 45,681,800.00 | 40,978,600.00 | 47,194,000.00 | 35,244,500.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | (100.00) | | (100.00) | 200.00 | | | (800.00) | |
| Accounts Receivable | 9200-9299 | | 33,410,800.00 | 1,200.00 | 18,300.00 | 6,400.00 | (900.00) | 15,500.00 | 28,600.00 | (11,100.00) |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | 1,800.00 | 9,100.00 | 26,400.00 | (7,100.00) | 17,500.00 | (42,800.00) | 29,500.00 | (10,300.00) |
| Prepaid Expenditures | 9330 | | 10,000.00 | | | | | | | |
| Other Current Assets | 9340 | | (160,254,500.00) | (488,700.00) | | | (185,100.00) | 89,493,500.00 | (20,200.00) | 148,100.00 |
| Lease Receivable | 9380 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | (126,832,000.00) | (478,400.00) | 44,600.00 | (500.00) | (168,500.00) | 89,466,200.00 | 37,100.00 | 126,700.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | 26,439,600.00 | (2,688,100.00) | 743,100.00 | (960,800.00) | (4,788,700.00) | (752,600.00) | (1,267,200.00) | (1,145,400.00) |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | 604,087.00 | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 27,043,687.00 | (2,688,100.00) | 743,100.00 | (960,800.00) | (4,788,700.00) | (752,600.00) | (1,267,200.00) | (1,145,400.00) |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | (153,875,687.00) | 2,209,700.00 | (698,500.00) | 960,300.00 | 4,620,200.00 | 90,218,800.00 | 1,304,300.00 | 1,272,100.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | 13,040,213.00 | (27,791,000.00) | (12,566,400.00) | (11,753,500.00) | (20,589,500.00) | 70,625,500.00 | (23,874,200.00) | (13,683,200.00) |
| F. ENDING CASH (A + E) | | | 160,103,537.00 | 132,312,537.00 | 119,746,137.00 | 107,992,637.00 | 87,403,137.00 | 158,028,637.00 | 134,154,437.00 | 120,471,237.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---------------------------------|-----------|----------------|----------------|----------------|----------------|----------|-------------|-----------------|-----------------|
| ESTIMATES THROUGH THE MONTH OF: | | JUNE | | | | | | | |
| A. BEGINNING CASH | | 120,471,237.00 | 112,323,337.00 | 161,908,237.00 | 150,935,037.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 16,160,900.00 | 16,160,900.00 | 16,160,900.00 | 16,161,371.00 | 0.00 | | 179,566,071.00 | 179,566,071.00 |
| Property Taxes | 8020-8079 | (18,200.00) | (44,300.00) | 12,531,800.00 | (2,024,275.00) | | | 178,243,825.00 | 178,243,825.00 |
| Miscellaneous Funds | 8080-8099 | (1,633,900.00) | (1,633,900.00) | (1,633,900.00) | (1,633,945.00) | | | (18,154,445.00) | (18,154,445.00) |
| Federal Revenue | 8100-8299 | 1,594,200.00 | 2,825,300.00 | 130,700.00 | 15,008,682.00 | | | 24,610,382.00 | 24,610,382.34 |
| Other State Revenue | 8300-8599 | 9,439,100.00 | 6,612,200.00 | 3,967,000.00 | 31,184,871.00 | | | 77,953,271.00 | 77,953,271.43 |
| Other Local Revenue | 8600-8799 | 247,800.00 | 982,600.00 | 893,400.00 | 2,827,920.00 | | | 12,005,120.00 | 12,005,120.32 |
| Interfund Transfers In | 8910-8929 | | | | | | | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 25,789,900.00 | 24,902,800.00 | 32,049,900.00 | 61,524,624.00 | 0.00 | 0.00 | 454,224,224.00 | 454,224,225.09 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 15,091,800.00 | 15,316,100.00 | 15,648,300.00 | 22,231,094.00 | 0.00 | | 174,959,194.00 | 174,959,194.14 |
| Classified Salaries | 2000-2999 | 5,659,300.00 | 5,743,400.00 | 5,868,000.00 | 8,336,397.00 | | | 65,607,697.00 | 65,607,697.00 |
| Employee Benefits | 3000-3999 | 10,339,000.00 | 10,123,800.00 | 12,152,000.00 | 14,961,572.00 | | | 125,689,072.00 | 125,689,072.10 |
| Books and Supplies | 4000-4999 | 1,227,100.00 | 1,581,300.00 | 1,415,800.00 | 3,726,777.00 | | | 20,861,977.00 | 20,861,977.15 |
| Services | 5000-5999 | 355,000.00 | 8,227,500.00 | 7,280,800.00 | 4,949,375.00 | | | 64,997,475.00 | 64,997,475.23 |
| Capital Outlay | 6000-6599 | 991,100.00 | (44,600.00) | 69,700.00 | 991,512.00 | | | 2,687,012.00 | 2,687,012.00 |
| Other Outgo | 7000-7499 | | | | 248,421.00 | | | 248,421.00 | 248,421.05 |
| Interfund Transfers Out | 7600-7629 | | | | 5,000,000.00 | | | 5,000,000.00 | 5,000,000.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|----------------|----------------|-----------------|-----------------|----------|-------------|----------------|----------------|
| TOTAL DISBURSEMENTS | | 33,663,300.00 | 40,947,500.00 | 42,434,600.00 | 60,445,148.00 | 0.00 | 0.00 | 460,050,848.00 | 460,050,848.67 |
| D. BALANCE SHEET ITEMS | | | | | | | | | 0.00 |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 500.00 | (500.00) | | 850.00 | | | 50.00 | |
| Accounts Receivable | 9200-9299 | 6,900.00 | 8,900.00 | (1,900.00) | (32,982,700.00) | | | 500,000.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | (8,400.00) | 13,600.00 | (24,800.00) | (14,500.00) | | | (10,000.00) | |
| Prepaid Expenditures | 9330 | | | | (10,000.00) | | | 0.00 | |
| Other Current Assets | 9340 | 6,000.00 | 64,698,500.00 | (2,693,600.00) | 9,296,000.00 | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 5,000.00 | 64,720,500.00 | (2,720,300.00) | (23,710,350.00) | 0.00 | 0.00 | 490,050.00 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | 279,500.00 | (909,100.00) | (2,131,800.00) | (13,268,500.00) | | | (450,000.00) | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | 335,962.58 | | | 940,049.58 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 279,500.00 | (909,100.00) | (2,131,800.00) | (12,932,537.42) | 0.00 | 0.00 | 490,049.58 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | (274,500.00) | 65,629,600.00 | (588,500.00) | (10,777,812.58) | 0.00 | 0.00 | .42 | |
| E. NET INCREASE/DECREASE (B - C + D) | | (8,147,900.00) | 49,584,900.00 | (10,973,200.00) | (9,698,336.58) | 0.00 | 0.00 | (5,826,623.58) | (5,826,623.58) |
| F. ENDING CASH (A + E) | | 112,323,337.00 | 161,908,237.00 | 150,935,037.00 | 141,236,700.42 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 141,236,700.42 | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---------------------------------|---------------|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| ESTIMATES THROUGH THE MONTH OF: | JUNE | | | | | | | | | |
| A. BEGINNING CASH | | | 141,236,700.42 | 141,236,700.42 | 141,236,700.42 | 141,236,700.42 | 141,236,700.42 | 141,236,700.42 | 141,236,700.42 | 141,236,700.42 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010- 8019 | | | | | | | | | |
| Property Taxes | 8020- 8079 | | | | | | | | | |
| Miscellaneous Funds | 8080- 8099 | | | | | | | | | |
| Federal Revenue | 8100- 8299 | | | | | | | | | |
| Other State Revenue | 8300- 8599 | | | | | | | | | |
| Other Local Revenue | 8600- 8799 | | | | | | | | | |
| Interfund Transfers In | 8910- 8929 | | | | | | | | | |
| All Other Financing Sources | 8930- 8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000- 1999 | | | | | | | | | |
| Classified Salaries | 2000- 2999 | | | | | | | | | |
| Employee Benefits | 3000- 3999 | | | | | | | | | |
| Books and Supplies | 4000- 4999 | | | | | | | | | |
| Services | 5000- 5999 | | | | | | | | | |
| Capital Outlay | 6000- 6599 | | | | | | | | | |
| Other Outgo | 7000- 7499 | | | | | | | | | |
| Interfund Transfers Out | 7600- 7629 | | | | | | | | | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|-----------|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | | | |
| Accounts Receivable | 9200-9299 | | | | | | | | | |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Lease Receivable | 9380 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | | | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| F. ENDING CASH (A + E) | | | 141,236,700.42 | 141,236,700.42 | 141,236,700.42 | 141,236,700.42 | 141,236,700.42 | 141,236,700.42 | 141,236,700.42 | 141,236,700.42 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---------------------------------|-----------|----------------|----------------|----------------|----------------|----------|-------------|-------|--------|
| ESTIMATES THROUGH THE MONTH OF: | | JUNE | | | | | | | |
| A. BEGINNING CASH | | 141,236,700.42 | 141,236,700.42 | 141,236,700.42 | 141,236,700.42 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | | | | | | 0.00 | |
| Property Taxes | 8020-8079 | | | | | | | 0.00 | |
| Miscellaneous Funds | 8080-8099 | | | | | | | 0.00 | |
| Federal Revenue | 8100-8299 | | | | | | | 0.00 | |
| Other State Revenue | 8300-8599 | | | | | | | 0.00 | |
| Other Local Revenue | 8600-8799 | | | | | | | 0.00 | |
| Interfund Transfers In | 8910-8929 | | | | | | | 0.00 | |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | |
| TOTAL RECEIPTS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | | | | | | 0.00 | |
| Classified Salaries | 2000-2999 | | | | | | | 0.00 | |
| Employee Benefits | 3000-3999 | | | | | | | 0.00 | |
| Books and Supplies | 4000-4999 | | | | | | | 0.00 | |
| Services | 5000-5999 | | | | | | | 0.00 | |
| Capital Outlay | 6000-6599 | | | | | | | 0.00 | |
| Other Outgo | 7000-7499 | | | | | | | 0.00 | |
| Interfund Transfers Out | 7600-7629 | | | | | | | 0.00 | |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|----------------|----------------|----------------|----------------|----------|-------------|----------------|--------|
| TOTAL DISBURSEMENTS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | | | | | | | 0.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | 0.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| F. ENDING CASH (A + E) | | 141,236,700.42 | 141,236,700.42 | 141,236,700.42 | 141,236,700.42 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 141,236,700.42 | |

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

07 61754 0000000
Form CEA
E8BXH14Y2T(2023-24)

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense- Part II (Col 3 - Col 4) (5) | EDP No. |
|---|-------------------------------|---------|-----------------------------------|------------|--|------------|---|--|------------|---|------------|
| 1000 - Certificated Salaries | 167,252,654.64 | 301 | 0.00 | 303 | 167,252,654.64 | 305 | 4,028,482.29 | | 307 | 163,224,172.35 | 309 |
| 2000 - Classified Salaries | 59,023,158.47 | 311 | 670,646.14 | 313 | 58,352,512.33 | 315 | 5,091,076.44 | | 317 | 53,261,435.89 | 319 |
| 3000 - Employee Benefits | 117,450,498.78 | 321 | 6,839,050.93 | 323 | 110,611,447.85 | 325 | 4,506,207.66 | | 327 | 106,105,240.19 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 70,190,412.29 | 331 | 489,321.50 | 333 | 69,701,090.79 | 335 | 9,486,148.83 | | 337 | 60,214,941.96 | 339 |
| 5000 - Services. . & 7300 - Indirect Costs | 72,729,444.09 | 341 | 496,240.50 | 343 | 72,233,203.59 | 345 | 23,366,815.39 | | 347 | 48,866,388.20 | 349 |
| TOTAL | | | | | 478,150,909.20 | 365 | TOTAL | | | 431,672,178.59 | 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 | 131,015,670.00 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | 2100 | 14,563,320.61 380 |
| 3. STRS. | 3101 & 3102 | 35,726,673.06 382 |
| 4. PERS. | 3201 & 3202 | 3,978,481.74 383 |
| 5. OASDI - Regular, Medicare and Alternative. | 3301 & 3302 | 3,162,955.22 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | 3401 & 3402 | 20,724,907.32 385 |
| 7. Unemployment Insurance. | 3501 & 3502 | 711,249.42 390 |
| 8. Workers' Compensation Insurance. | 3601 & 3602 | 3,123,621.35 392 |
| 9. OPEB, Active Employees (EC 41372). | 3751 & 3752 | 0.00 |
| 10. Other Benefits (EC 22310). | 3901 & 3902 | 966,971.56 393 |

| | | |
|--|----------------|-----|
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | 213,973,850.28 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | 0.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | 302,295.26 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | 213,671,555.02 | 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. | 49.50% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | |

| | | |
|---|----------------|--|
| PART III: DEFICIENCY AMOUNT | | |
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. | | |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% | |
| 2. Percentage spent by this district (Part II, Line 15) | 49.50% | |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 5.50% | |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 431,672,178.59 | |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 23,741,969.82 | |

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

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

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense- Part II (Col 3 - Col 4) (5) | EDP No. |
|---|-------------------------------|---------|-----------------------------------|------------|--|------------|---|--|------------|---|------------|
| 1000 - Certificated Salaries | 174,959,194.14 | 301 | 0.00 | 303 | 174,959,194.14 | 305 | 3,944,568.00 | | 307 | 171,014,626.14 | 309 |
| 2000 - Classified Salaries | 65,607,697.00 | 311 | 569,551.00 | 313 | 65,038,146.00 | 315 | 6,175,492.00 | | 317 | 58,862,654.00 | 319 |
| 3000 - Employee Benefits | 125,689,072.10 | 321 | 6,712,634.56 | 323 | 118,976,437.54 | 325 | 5,030,465.00 | | 327 | 113,945,972.54 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 22,964,977.15 | 331 | 0.00 | 333 | 22,964,977.15 | 335 | 3,887,199.00 | | 337 | 19,077,778.15 | 339 |
| 5000 - Services . . & 7300 - Indirect Costs | 64,148,310.28 | 341 | 282,690.00 | 343 | 63,865,620.28 | 345 | 20,160,417.83 | | 347 | 43,705,202.45 | 349 |
| TOTAL | | | | | 445,804,375.11 | 365 | TOTAL | | | 406,606,233.28 | 369 |

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

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

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

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

| | | |
|--|----------------|-----|
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | 226,369,445.26 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | 0.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | 269,133.00 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | 226,100,312.26 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. | 55.61% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | |

| | | |
|---|----------------|--|
| PART III: DEFICIENCY AMOUNT | | |
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. | | |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% | |
| 2. Percentage spent by this district (Part II, Line 15) | 55.61% | |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 0.00% | |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 406,606,233.28 | |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 | |

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

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2022-23 Expenditures |
|---|----------------------|---------------------------------|-----------------------------|-------------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 507,327,315.56 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 60,919,471.06 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 108.75 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 except 6600, 6910 | 1,974,792.79 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 5,000,000.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 0.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |

| | | | | |
|--|---|-----|----------------------|---|
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 6,974,901.54 |
| D. Plus additional MOE expenditures: | | | 1000-7143, 7300-7439 | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | minus 8000-8699 | 0.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 439,432,942.96 |
| Section II - Expenditures Per ADA | | | | 2022-23 Annual ADA/Exps. Per ADA |
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) | | | | 26,809.70 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | | | 16,390.82 |

| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | Total | Per ADA |
|--|----------------|-----------|
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 352,145,499.89 | 13,183.57 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 352,145,499.89 | 13,183.57 |
| B. Required effort (Line A.2 times 90%) | 316,930,949.90 | 11,865.21 |
| C. Current year expenditures (Line I.E and Line II.B) | 439,432,942.96 | 16,390.82 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |

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

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

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|---|---------------------------------------|---|---|--|---------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 0.00 | | 5,665,417.53 | 5,665,417.53 |
| 2. State Lottery Revenue | 8560 | 4,827,222.70 | | 1,963,408.52 | 6,790,631.22 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 0.00 | 0.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 4,827,222.70 | 0.00 | 7,628,826.05 | 12,456,048.75 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 3,592,687.83 | | 0.00 | 3,592,687.83 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | 0.00 | 0.00 |
| 3. Employee Benefits | 3000-3999 | 1,234,534.87 | | 0.00 | 1,234,534.87 |
| 4. Books and Supplies | 4000-4999 | 0.00 | | 6,471,452.17 | 6,471,452.17 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 0.00 | | | 0.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | 0.00 | 0.00 |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | 0.00 | 0.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | | 0.00 | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211, 7212, 7221, 7222, 7281, 7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213, 7223, 7283, 7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | 0.00 | | | 0.00 |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) | | 4,827,222.70 | 0.00 | 6,471,452.17 | 11,298,674.87 |
| C. ENDING BALANCE (Must equal Line A6 minus Line B12) | 979Z | 0.00 | 0.00 | 1,157,373.88 | 1,157,373.88 |
| D. COMMENTS: | | | | | |

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

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

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 339,655,451.00 | 0.18% | 340,259,986.00 | 1.97% | 346,978,546.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 9,914,672.00 | 0.00% | 9,914,672.00 | 0.00% | 9,914,672.00 |
| 4. Other Local Revenues | 8600-8799 | 2,427,030.00 | 0.00% | 2,427,030.00 | 0.00% | 2,427,030.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (76,133,466.77) | 4.16% | (79,303,713.77) | 4.03% | (82,499,347.77) |
| 6. Total (Sum lines A1 thru A5c) | | 275,863,686.23 | -0.93% | 273,297,974.23 | 1.29% | 276,820,900.23 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 134,406,272.43 | | 137,246,685.43 |
| b. Step & Column Adjustment | | | | 2,352,100.00 | | 2,401,800.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 488,313.00 | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 134,406,272.43 | 2.11% | 137,246,685.43 | 1.75% | 139,648,485.43 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 37,332,197.00 | | 39,879,177.00 |
| b. Step & Column Adjustment | | | | 682,300.00 | | 697,900.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 1,864,680.00 | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 37,332,197.00 | 6.82% | 39,879,177.00 | 1.75% | 40,577,077.00 |
| 3. Employee Benefits | 3000-3999 | 74,328,249.51 | 4.83% | 77,916,259.51 | 2.86% | 80,146,995.51 |
| 4. Books and Supplies | 4000-4999 | 5,911,132.29 | -11.59% | 5,226,086.11 | 12.36% | 5,872,256.11 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 24,015,340.59 | 6.43% | 25,558,654.59 | -0.57% | 25,411,872.59 |
| 6. Capital Outlay | 6000-6999 | 2,205,000.00 | 3.02% | 2,271,600.00 | 3.01% | 2,340,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (8,669,995.01) | -1.65% | (8,527,143.01) | 1.95% | (8,693,740.01) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 5,000,000.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 274,528,196.81 | 1.84% | 279,571,319.63 | 2.05% | 285,302,946.63 |

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 1,335,489.42 | | (6,273,345.40) | | (8,482,046.40) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 78,650,054.83 | | 79,985,544.25 | | 73,712,198.85 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 79,985,544.25 | | 73,712,198.85 | | 65,230,152.45 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 722,000.00 | | 722,000.00 | | 722,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 35,426,344.00 | | 35,426,344.00 | | 35,426,344.00 |
| d. Assigned | 9780 | 14,755,391.00 | | 8,482,046.00 | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 13,802,000.00 | | 13,675,000.00 | | 13,943,000.00 |
| 2. Unassigned/Unappropriated | 9790 | 15,279,809.25 | | 15,406,808.85 | | 15,138,808.45 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 79,985,544.25 | | 73,712,198.85 | | 65,230,152.45 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 13,802,000.00 | | 13,675,000.00 | | 13,943,000.00 |
| c. Unassigned/Unappropriated | 9790 | 15,279,809.25 | | 15,406,808.85 | | 15,138,808.45 |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 29,081,809.25 | | 29,081,808.85 | | 29,081,808.45 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| The amount in B1d reflects additional salaries for TK expansion and the amount in B2d reflects the salaries moving from one time ESSER funds to the unrestricted general fund. | | | | | | |

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 24,610,382.34 | -31.56% | 16,843,170.34 | 0.00% | 16,843,170.34 |
| 3. Other State Revenues | 8300-8599 | 68,038,599.43 | 0.00% | 68,038,599.43 | 0.00% | 68,038,599.43 |
| 4. Other Local Revenues | 8600-8799 | 9,578,090.32 | 0.00% | 9,578,090.32 | 0.00% | 9,578,090.32 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 76,133,466.77 | 4.16% | 79,303,713.77 | 4.03% | 82,499,347.77 |
| 6. Total (Sum lines A1 thru A5c) | | 178,360,538.86 | -2.58% | 173,763,573.86 | 1.84% | 176,959,207.86 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 40,552,921.71 | | 41,049,980.71 |
| b. Step & Column Adjustment | | | | 497,059.00 | | 505,800.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 40,552,921.71 | 1.23% | 41,049,980.71 | 1.23% | 41,555,780.71 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 28,275,500.00 | | 26,158,756.00 |
| b. Step & Column Adjustment | | | | 235,257.00 | | 239,400.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (2,352,001.00) | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 28,275,500.00 | -7.49% | 26,158,756.00 | 0.92% | 26,398,156.00 |
| 3. Employee Benefits | 3000-3999 | 51,360,822.59 | -3.95% | 49,334,603.59 | 1.85% | 50,249,633.59 |
| 4. Books and Supplies | 4000-4999 | 14,950,844.86 | -45.46% | 8,153,769.86 | 0.23% | 8,172,860.86 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 40,982,134.64 | 3.21% | 42,297,134.64 | 3.19% | 43,646,850.64 |
| 6. Capital Outlay | 6000-6999 | 482,012.00 | 0.00% | 482,012.00 | 0.00% | 482,012.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,097,586.00 | 0.00% | 1,097,586.00 | 0.00% | 1,097,586.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 7,820,830.06 | -1.83% | 7,677,978.06 | 2.17% | 7,844,575.06 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 185,522,651.86 | -5.00% | 176,251,820.86 | 1.81% | 179,447,454.86 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (7,162,113.00) | | (2,488,247.00) | | (2,488,247.00) |

| 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 | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 68,413,268.79 | | 61,251,155.79 | | 58,762,908.79 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 61,251,155.79 | | 58,762,908.79 | | 56,274,661.79 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 61,251,155.79 | | 58,762,908.79 | | 56,274,661.79 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 61,251,155.79 | | 58,762,908.79 | | 56,274,661.79 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| The amount in B.2d reflects the removal of salaries related to one-time ESSER funding. | | | | | | |

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 339,655,451.00 | 0.18% | 340,259,986.00 | 1.97% | 346,978,546.00 |
| 2. Federal Revenues | 8100-8299 | 24,610,382.34 | -31.56% | 16,843,170.34 | 0.00% | 16,843,170.34 |
| 3. Other State Revenues | 8300-8599 | 77,953,271.43 | 0.00% | 77,953,271.43 | 0.00% | 77,953,271.43 |
| 4. Other Local Revenues | 8600-8799 | 12,005,120.32 | 0.00% | 12,005,120.32 | 0.00% | 12,005,120.32 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 454,224,225.09 | -1.58% | 447,061,548.09 | 1.50% | 453,780,108.09 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 174,959,194.14 | | 178,296,666.14 |
| b. Step & Column Adjustment | | | | 2,849,159.00 | | 2,907,600.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 488,313.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 174,959,194.14 | 1.91% | 178,296,666.14 | 1.63% | 181,204,266.14 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 65,607,697.00 | | 66,037,933.00 |
| b. Step & Column Adjustment | | | | 917,557.00 | | 937,300.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (487,321.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 65,607,697.00 | 0.66% | 66,037,933.00 | 1.42% | 66,975,233.00 |
| 3. Employee Benefits | 3000-3999 | 125,689,072.10 | 1.24% | 127,250,863.10 | 2.47% | 130,396,629.10 |
| 4. Books and Supplies | 4000-4999 | 20,861,977.15 | -35.86% | 13,379,855.97 | 4.97% | 14,045,116.97 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 64,997,475.23 | 4.40% | 67,855,789.23 | 1.77% | 69,058,723.23 |
| 6. Capital Outlay | 6000-6999 | 2,687,012.00 | 2.48% | 2,753,612.00 | 2.48% | 2,822,012.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,097,586.00 | 0.00% | 1,097,586.00 | 0.00% | 1,097,586.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (849,164.95) | 0.00% | (849,164.95) | 0.00% | (849,164.95) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 5,000,000.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 460,050,848.67 | -0.92% | 455,823,140.49 | 1.96% | 464,750,401.49 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (5,826,623.58) | | (8,761,592.40) | | (10,970,293.40) |

| 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 | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 147,063,323.62 | | 141,236,700.04 | | 132,475,107.64 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 141,236,700.04 | | 132,475,107.64 | | 121,504,814.24 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 722,000.00 | | 722,000.00 | | 722,000.00 |
| b. Restricted | 9740 | 61,251,155.79 | | 58,762,908.79 | | 56,274,661.79 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 35,426,344.00 | | 35,426,344.00 | | 35,426,344.00 |
| d. Assigned | 9780 | 14,755,391.00 | | 8,482,046.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 13,802,000.00 | | 13,675,000.00 | | 13,943,000.00 |
| 2. Unassigned/Unappropriated | 9790 | 15,279,809.25 | | 15,406,808.85 | | 15,138,808.45 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 141,236,700.04 | | 132,475,107.64 | | 121,504,814.24 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 13,802,000.00 | | 13,675,000.00 | | 13,943,000.00 |
| c. Unassigned/Unappropriated | 9790 | 15,279,809.25 | | 15,406,808.85 | | 15,138,808.45 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 29,081,809.25 | | 29,081,808.85 | | 29,081,808.45 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 6.32% | | 6.38% | | 6.26% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes | | | | | |

| Description | Object Codes | 2023-24 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|--|--------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|---------------------------|
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| | | | | | | |
| 2. Special education pass-through funds | | | | | | |
| (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | | | |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | | | | | |
| | | 26,665.61 | | 26,265.40 | | 26,128.15 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 460,050,848.67 | | 455,823,140.49 | | 464,750,401.49 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 460,050,848.67 | | 455,823,140.49 | | 464,750,401.49 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 3.00% | | 3.00% | | 3.00% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 13,801,525.46 | | 13,674,694.21 | | 13,942,512.04 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 13,801,525.46 | | 13,674,694.21 | | 13,942,512.04 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

| | Percentage Level | District ADA |
|---|------------------|----------------|
| | 3.0% | 0 to 300 |
| | 2.0% | 301 to 1,000 |
| | 1.0% | 1,001 and over |
| District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): | 26,665.61 | |
| District's ADA Standard Percentage Level: | 1.0% | |

1A. Calculating the District's ADA Variances

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

| Fiscal Year | Original Budget Funded ADA (Form A, Lines A4 and C4) | Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4) | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|-----------------------------|--|--|--|------------|
| Third Prior Year (2020-21) | | | | |
| District Regular | 29,162 | 29,121 | | |
| Charter School | | | | |
| Total ADA | 29,162 | 29,121 | 0.1% | Met |
| Second Prior Year (2021-22) | | | | |
| District Regular | 29,212 | 29,090 | | |
| Charter School | | | | |
| Total ADA | 29,212 | 29,090 | 0.4% | Met |
| First Prior Year (2022-23) | | | | |
| District Regular | 28,212 | 28,496 | | |
| Charter School | | 282 | | |
| Total ADA | 28,212 | 28,777 | N/A | Met |
| Budget Year (2023-24) | | | | |
| District Regular | 27,634 | | | |
| Charter School | 308 | | | |
| Total ADA | 27,942 | | | |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Enrollment

| Fiscal Year | Budget | CBEDS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|-----------------------------|---------------|---------------|--|----------------|
| Third Prior Year (2020-21) | | | | |
| District Regular | 30,480 | 29,908 | | |
| Charter School | | | | |
| Total Enrollment | 30,480 | 29,908 | 1.9% | Not Met |
| Second Prior Year (2021-22) | | | | |
| District Regular | 29,797 | 29,789 | | |
| Charter School | | | | |
| Total Enrollment | 29,797 | 29,789 | 0.0% | Met |
| First Prior Year (2022-23) | | | | |
| District Regular | 28,657 | 28,854 | | |
| Charter School | | | | |
| Total Enrollment | 28,657 | 28,854 | N/A | Met |
| Budget Year (2023-24) | | | | |
| District Regular | 28,804 | | | |
| Charter School | | | | |
| Total Enrollment | 28,804 | | | |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

| Fiscal Year | P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CBEDS Actual (Criterion 2, Item 2A) | Historical Ratio of ADA to Enrollment |
|--|---|---|--|
| Third Prior Year (2020-21) | | | |
| District Regular | 28,317 | 29,908 | |
| Charter School | | 0 | |
| Total ADA/Enrollment | 28,317 | 29,908 | 94.7% |
| Second Prior Year (2021-22) | | | |
| District Regular | 26,481 | 29,789 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 26,481 | 29,789 | 88.9% |
| First Prior Year (2022-23) | | | |
| District Regular | 26,518 | 28,854 | |
| Charter School | 282 | | |
| Total ADA/Enrollment | 26,799 | 28,854 | 92.9% |
| Historical Average Ratio: | | | 92.2% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 92.7% |

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 | 26,358 | 28,804 | | |
| Charter School | 308 | | | |
| Total ADA/Enrollment | 26,666 | 28,804 | 92.6% | Met |
| 1st Subsequent Year (2024-25) | | | | |
| District Regular | 26,265 | 28,704 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 26,265 | 28,704 | 91.5% | Met |
| 2nd Subsequent Year (2025-26) | | | | |
| District Regular | 26,128 | 28,554 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 26,128 | 28,554 | 91.5% | 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 years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

| | Prior Year (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Step 1 - Change in Population | | | | |
| a. ADA (Funded) (Form A, lines A6 and C4) | 28,787.66 | 27,952.16 | 27,037.08 | 26,685.82 |
| b. Prior Year ADA (Funded) | | 28,787.66 | 27,952.16 | 27,037.08 |
| c. Difference (Step 1a minus Step 1b) | | (835.50) | (915.08) | (351.26) |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | (2.90%) | (3.27%) | (1.30%) |
| Step 2 - Change in Funding Level | | | | |
| a. Prior Year LCFF Funding | | 323,310,951.00 | 339,655,451.00 | 340,259,986.00 |
| b1. COLA percentage | | 13.26% | 8.22% | 3.94% |
| b2. COLA amount (proxy for purposes of this criterion) | | 42,871,032.10 | 27,919,678.07 | 13,406,243.45 |
| c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a) | | 13.26% | 8.22% | 3.94% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c) | | 10.36% | 4.95% | 2.64% |
| LCFF Revenue Standard (Step 3, plus/minus 1%): | | 9.36% to 11.36% | 3.95% to 5.95% | 1.64% to 3.64% |

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

| | Prior Year (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected Local Property Taxes (Form 01, Objects 8021 - 8089) | 178,243,825.00 | 178,243,825.00 | 178,243,825.00 | 178,243,825.00 |
| Percent Change from Previous Year | | N/A | N/A | N/A |
| Basic Aid Standard (percent change from previous year, plus/minus 1%): | | N/A | N/A | N/A |

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

| | Prior Year (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 340,852,372.00 | 357,809,896.00 | 359,130,470.00 | 366,071,475.00 |
| District's Projected Change in LCFF Revenue: | | 4.98% | .37% | 1.93% |
| LCFF Revenue Standard | | 9.36% to 11.36% | 3.95% to 5.95% | 1.64% to 3.64% |
| Status: | | Not Met | Not Met | Met |

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The standard is not met in the budget year and first subsequent year due to the 22-23 COLA including a 6.70% augmentation that the budget year and first subsequent years do not have as well as the ADA being evaluated includes charter school ADA.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

| Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) | | | Ratio |
|--|---|--|---|
| Fiscal Year | Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
| Third Prior Year (2020-21) | 176,662,126.29 | 190,074,222.15 | 92.9% |
| Second Prior Year (2021-22) | 204,895,840.10 | 218,890,453.90 | 93.6% |
| First Prior Year (2022-23) | 225,207,852.58 | 257,424,193.39 | 87.5% |
| Historical Average Ratio: | | | 91.3% |
| | | | |
| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 3.0% | 3.0% | 3.0% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 88.3% to 94.3% | 88.3% to 94.3% | 88.3% to 94.3% |

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

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

| Fiscal Year | Budget - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|---|--|--|--------|
| | Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | | |
| | (Form MYP, Lines B1-B3) | (Form MYP, Lines B1-B8, B10) | | |
| Budget Year (2023-24) | 246,066,718.94 | 269,528,196.81 | 91.3% | Met |
| 1st Subsequent Year (2024-25) | 255,042,121.94 | 279,571,319.63 | 91.2% | Met |
| 2nd Subsequent Year (2025-26) | 260,372,557.94 | 285,302,946.63 | 91.3% | Met |

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

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

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

Explanation:
(required if NOT met)

| |
|--|
| |
|--|

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. District's Change in Population and Funding Level (Criterion 4A1, Step 3): | 10.36% | 4.95% | 2.64% |
| 2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | 0.36% to 20.36% | -5.05% to 14.95% | -7.36% to 12.64% |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | 5.36% to 15.36% | -0.05% to 9.95% | -2.36% to 7.64% |

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

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

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

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|---------------|--------------------------------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2) | | | |
| First Prior Year (2022-23) | 61,083,683.71 | | |
| Budget Year (2023-24) | 24,610,382.34 | (59.71%) | Yes |
| 1st Subsequent Year (2024-25) | 16,843,170.34 | (31.56%) | Yes |
| 2nd Subsequent Year (2025-26) | 16,843,170.34 | 0.00% | No |

Explanation:
(required if Yes)

The budget year and first subsequent year are out of the range due to the removal of one-time revenues which are primarily related to ESSER funds.

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

| | | | |
|-------------------------------|----------------|----------|-----|
| First Prior Year (2022-23) | 133,605,806.24 | | |
| Budget Year (2023-24) | 77,953,271.43 | (41.65%) | Yes |
| 1st Subsequent Year (2024-25) | 77,953,271.43 | 0.00% | No |
| 2nd Subsequent Year (2025-26) | 77,953,271.43 | 0.00% | No |

Explanation:
(required if Yes)

The budget year is out of range due to the removal of one-time funds which are primarily related to the Learning Recovery Emergency block grant and the Arts, Music & Discretionary Materials block grant.

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

| | | | |
|-------------------------------|---------------|----------|-----|
| First Prior Year (2022-23) | 16,866,623.38 | | |
| Budget Year (2023-24) | 12,005,120.32 | (28.82%) | Yes |
| 1st Subsequent Year (2024-25) | 12,005,120.32 | 0.00% | No |
| 2nd Subsequent Year (2025-26) | 12,005,120.32 | 0.00% | No |

Explanation:
(required if Yes)

The budget year is out of range due to the removal of one-time revenues which is primarily related to interest income.

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

| | | | |
|-------------------------------|---------------|----------|-----|
| First Prior Year (2022-23) | 68,843,925.29 | | |
| Budget Year (2023-24) | 20,861,977.15 | (69.70%) | Yes |
| 1st Subsequent Year (2024-25) | 13,379,855.97 | (35.86%) | Yes |
| 2nd Subsequent Year (2025-26) | 14,045,116.97 | 4.97% | No |

Explanation:
(required if Yes)

The budget year and first subsequent year are out of the range due to the removal of expenses related to one-time funds.

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

| | | | |
|-------------------------------|---------------|----------|-----|
| First Prior Year (2022-23) | 73,526,344.50 | | |
| Budget Year (2023-24) | 64,997,475.23 | (11.60%) | Yes |
| 1st Subsequent Year (2024-25) | 67,855,789.23 | 4.40% | No |
| 2nd Subsequent Year (2025-26) | 69,058,723.23 | 1.77% | No |

Explanation:
(required if Yes)

The budget year are out of the range due to the removal of expenses related to one-time funds.

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

DATA ENTRY: All data are extracted or calculated.

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

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

| | | | |
|-------------------------------|----------------|----------|---------|
| First Prior Year (2022-23) | 211,556,113.33 | | |
| Budget Year (2023-24) | 114,568,774.09 | (45.84%) | Not Met |
| 1st Subsequent Year (2024-25) | 106,801,562.09 | (6.78%) | Not Met |
| 2nd Subsequent Year (2025-26) | 106,801,562.09 | 0.00% | Met |

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

| | | | |
|-------------------------------|----------------|----------|---------|
| First Prior Year (2022-23) | 142,370,269.79 | | |
| Budget Year (2023-24) | 85,859,452.38 | (39.69%) | Not Met |
| 1st Subsequent Year (2024-25) | 81,235,645.20 | (5.39%) | Not Met |
| 2nd Subsequent Year (2025-26) | 83,103,840.20 | 2.30% | Met |

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

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

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

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

The budget year and first subsequent year are out of the range due to the removal of one-time revenues which are primarily related to ESSER funds.

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

The budget year is out of range due to the removal of one-time funds which are primarily related to the Learning Recovery Emergency block grant and the Arts, Music & Discretionary Materials block grant.

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

The budget year is out of range due to the removal of one-time revenues which is primarily related to interest income.

- 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)

The budget year and first subsequent year are out of the range due to the removal of expenses related to one-time funds.

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

The budget year are out of the range due to the removal of expenses related to one-time funds.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

Yes

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

435,252,196.67

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

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

435,252,196.67

13,057,565.90

15,353,310.87

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

☐ Other (explanation must be provided)

Explanation:

(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

| | Third Prior Year (2020-21) | Second Prior Year (2021-22) | First Prior Year (2022-23) |
|---|-------------------------------|--------------------------------|-------------------------------|
| 1. District's Available Reserve Amounts (resources 0000-1999) | | | |
| a. Stabilization Arrangements (Funds 01 and 17, Object 9750) | 0.00 | 0.00 | 0.00 |
| b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 10,590,483.00 | 11,555,921.80 | 15,109,002.00 |
| c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 0.00 | 0.00 | 9,247,090.83 |
| d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00 | 0.00 | 0.00 |
| e. Available Reserves (Lines 1a through 1d) | 10,590,483.00 | 11,555,921.80 | 24,356,092.83 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 353,016,074.38 | 385,197,393.19 | 503,633,392.88 |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) | 353,016,074.38 | 385,197,393.19 | 503,633,392.88 |
| 3. District's Available Reserve Percentage (Line 1e divided by Line 2c) | 3.0% | 3.0% | 4.8% |
| District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): | 1.0% | 1.0% | 1.6% |

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|--|--|--|---|---------|
| Third Prior Year (2020-21) | 36,349,239.72 | 190,074,222.15 | N/A | Met |
| Second Prior Year (2021-22) | 21,379,770.52 | 218,890,453.90 | N/A | Met |
| First Prior Year (2022-23) | (8,863,208.02) | 262,424,193.39 | 3.4% | Not Met |
| Budget Year (2023-24) (Information only) | 1,335,489.42 | 274,528,196.81 | | |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

| |
|--|
| |
|--|

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

| Fiscal Year | Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column) | | Beginning Fund Balance Variance Level (If overestimated, else N/A) | | Status |
|--|--|-----------------------------|--|--|--------|
| | Original Budget | Estimated/Unaudited Actuals | | | |
| Third Prior Year (2020-21) | 27,425,548.47 | 29,784,252.61 | N/A | | Met |
| Second Prior Year (2021-22) | 55,937,213.81 | 66,133,492.33 | N/A | | Met |
| First Prior Year (2022-23) | 66,575,141.09 | 87,513,262.85 | N/A | | Met |
| Budget Year (2023-24) (Information only) | 78,650,054.83 | | | | |

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

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

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

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

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

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

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

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

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.) | 26,666 | 26,265 | 26,128 |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

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

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

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

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

Yes

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

| | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 460,050,848.67 | 455,823,140.49 | 464,750,401.49 |
| 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) | 460,050,848.67 | 455,823,140.49 | 464,750,401.49 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 13,801,525.46 | 13,674,694.21 | 13,942,512.04 |
| 6. Reserve Standard - by Amount | | | |

| | | | | |
|--|-----------------------------|---------------|---------------|---------------|
| (\$80,000 for districts with 0 to 1,000 ADA, else 0) | | 0.00 | 0.00 | 0.00 |
| 7. | District's Reserve Standard | | | |
| (Greater of Line B5 or Line B6) | | 13,801,525.46 | 13,674,694.21 | 13,942,512.04 |

10C. Calculating the District's Budgeted Reserve Amount

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

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

| | | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---|-----------------------|-------------------------------|-------------------------------|
| 1. | General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | | |
| 2. | General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 13,802,000.00 | 13,675,000.00 | 13,943,000.00 |
| 3. | General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 15,279,809.25 | 15,406,808.85 | 15,138,808.45 |
| 4. | General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. | Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. | Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 0.00 | | |
| 7. | Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | | |
| 8. | District's Budgeted Reserve Amount (Lines C1 thru C7) | 29,081,809.25 | 29,081,808.85 | 29,081,808.45 |
| 9. | District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 6.32% | 6.38% | 6.26% |
| District's Reserve Standard (Section 10B, Line 7): | | 13,801,525.46 | 13,674,694.21 | 13,942,512.04 |
| Status: | | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|-----------------|------------------|----------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | |
| First Prior Year (2022-23) | (70,203,418.79) | | | |
| Budget Year (2023-24) | (76,133,466.77) | 5,930,047.98 | 8.4% | Met |
| 1st Subsequent Year (2024-25) | (79,303,713.77) | 3,170,247.00 | 4.2% | Met |
| 2nd Subsequent Year (2025-26) | (82,499,347.77) | 3,195,634.00 | 4.0% | Met |
| 1b. Transfers In, General Fund * | | | | |
| First Prior Year (2022-23) | 0.00 | | | |
| Budget Year (2023-24) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | Met |
| 1c. Transfers Out, General Fund * | | | | |
| First Prior Year (2022-23) | 5,000,000.00 | | | |
| Budget Year (2023-24) | 5,000,000.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2024-25) | 0.00 | (5,000,000.00) | (100.0%) | Not Met |
| 2nd Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | Met |

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

Projected transfers out are out of range in the first subsequent year due to the removal of the \$5M transfer to the deferred maintenance fund. Future deferred maintenance needs beyond the budget year will be reviewed on a year to year basis.

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

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

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance |
|--------------------------------------|----------------------------|--------------------------------------|-----------------------------|--------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | as of July 1, 2023 |
| Leases | | | | |
| Certificates of Participation | 4 | Fund 52, Object 8621 | Fund 52, Object 7433/7434 | 11,350,000 |
| General Obligation Bonds | 20 | Fund 51, Object 8621 | Fund 51, Object 7438/7439 | 43,065,929 |
| Supp Early Retirement Program | 2 | Fund 01 | Fund 01, Object 3302 | 3,466,640 |
| State School Building Loans | | | | |
| Compensated Absences | | Funds 01,09,11,13,21-49 | Object 1xxx-3xxx | 4,019,258 |

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

| | | | | |
|-------------------------|----|----------------------|---------------------------|------------|
| CFID Refunding | 2 | Fund 51, Object 8621 | Fund 51, Object 7438/7439 | 3,170,000 |
| RDA - City of Pittsburg | 16 | Fund 25, Object 8681 | Fund 25, Object 7439 | 3,163,965 |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 68,235,792 |

| Type of Commitment (continued) | Prior Year (2022-23) Annual Payment (P & I) | Budget Year (2023-24) Annual Payment (P & I) | 1st Subsequent Year (2024-25) Annual Payment (P & I) | 2nd Subsequent Year (2025-26) Annual Payment (P & I) |
|---|--|---|--|---|
| | | | | |
| | | | | |
| | | | | |
| Leases | | | | |
| Certificates of Participation | 3,324,750 | 2,844,125 | 2,751,750 | 3,608,750 |
| General Obligation Bonds | 52,106,197 | 47,922,138 | 48,028,475 | 43,398,521 |
| Supp Early Retirement Program | 1,733,320 | 1,733,320 | 1,733,320 | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | | | | |
| CFID Refunding | 1,465,375 | 1,664,875 | 1,665,625 | |
| RDA - City of Pittsburg | 288,000 | 288,000 | 288,000 | 288,000 |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 58,917,642 | 54,452,458 | 54,467,170 | 47,295,271 |
| Has total annual payment increased over prior year (2022-23)? | No | No | No | No |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

| | | | | |
|----|--|---------------------------|----------------------------------|----------------------------------|
| 1 | Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5) | <div>Yes</div> | | |
| 2. | For the district's OPEB: | | | |
| | a. Are they lifetime benefits? | <div>No</div> | | |
| | b. Do benefits continue past age 65? | <div>No</div> | | |
| | c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits: | <div></div> | | |
| 3 | a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method? | <div>Pay-as-you-go</div> | | |
| | b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund | Self-Insurance Fund | Governmental Fund | |
| | | <div>0</div> | <div>0</div> | |
| 4. | OPEB Liabilities | | | |
| | a. Total OPEB liability | <div>198,463,063.00</div> | | |
| | b. OPEB plan(s) fiduciary net position (if applicable) | <div>0.00</div> | | |
| | c. Total/Net OPEB liability (Line 4a minus Line 4b) | <div>198,463,063.00</div> | | |
| | d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | <div>Actuarial</div> | | |
| | e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation | <div>6/30/2022</div> | | |
| 5. | OPEB Contributions | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
| | a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method | <div>0.00</div> | <div>0.00</div> | <div>0.00</div> |
| | b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | <div>6,683,244.56</div> | <div>6,683,000.00</div> | <div>6,683,000.00</div> |
| | c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | <div>7,579,198.00</div> | <div>8,318,417.00</div> | <div>9,307,462.00</div> |
| | d. Number of retirees receiving OPEB benefits | <div>1,447.00</div> | <div>1,447.00</div> | <div>1,447.00</div> |

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

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

1

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

No

2

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

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

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

| | Prior Year (2nd Interim) (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full - time - equivalent(FTE) positions | 1590.7 | 1627.33 | 1627.33 | 1627.33 |

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

May 11, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

May 11, 2022

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

Yes

If Yes, date of budget revision board adoption:

Jun 22, 2022

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

| |
|--|
| |
|--|

Negotiations Not Settled

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

| |
|--|
| |
|--|

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |
| | | |

Certificated (Non-management) Prior Year Settlements

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

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

| | | |
|--|--|--|
| | | |
|--|--|--|

If Yes, explain the nature of the new costs:

| |
|--|
| |
|--|

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Certificated (Non-management) Step and Column Adjustments

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

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

| | | |
|--|--|--|
| | | |
| | | |

Certificated (Non-management) - Other

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

| |
|--|
| |
| |
| |
| |
| |
| |
| |

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

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

| | Prior Year (2nd Interim) (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified(non - management) FTE positions | 1099.71 | 1076.11 | 1076.11 | 1076.11 |

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

The District has one unsettled negotiations with the Teamsters bargaining unit for FY 2023-24, all other classified units are settled at 2.5% for FY 2023-24. This was approved at the May 11, 2022 board meeting and is part of the multi-year projections.

Negotiations Settled

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

May 11, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

May 11, 2022

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

Yes

If Yes, date of budget revision board adoption:

Jun 22, 2022

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

| |
|--|
| |
|--|

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

1. Are costs of H&W benefit changes included in the budget and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

| | | |
|--|--|--|
| | | |
| | | |
| | | |
| | | |

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

| | | |
|--|--|--|
| | | |
|--|--|--|

| |
|--|
| |
|--|

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

| | | |
|--|--|--|
| | | |
| | | |
| | | |

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

1. Are savings from attrition included in the budget and MYPs?

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

| | | |
|--|--|--|
| | | |
| | | |

Classified (Non-management) - Other

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

| |
|--|
| |
| |
| |
| |
| |
| |
| |

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

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

| | Prior Year (2nd Interim) (2022-23) | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 218.1 | 208.81 | 208.81 | 208.81 |

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

| |
|--|
| |
|--|

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

Negotiations Settled

2. Salary settlement:

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

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

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |

Negotiations Not Settled

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

| |
|--|
| |
|--|

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

4. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |
| | | |

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 28, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review