



OXNARD UNION HIGH SCHOOL DISTRICT

2023-24 ADOPTED BUDGET REPORT

G = General
Ledger Data; S =
Supplemental
Data

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

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

			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	228,655,687.00	0.00	228,655,687.00	240,859,518.00	0.00	240,859,518.00	5.3%
2) Federal Revenue		8100-8299	156,853.00	31,145,110.00	31,301,963.00	185,864.00	13,021,492.00	13,207,356.00	-57.8%
3) Other State Revenue		8300-8599	4,806,952.00	60,669,593.00	65,476,545.00	4,869,551.00	16,277,332.00	21,146,883.00	-67.7%
4) Other Local Revenue		8600-8799	4,970,548.00	18,378,584.00	23,349,132.00	5,674,697.00	17,538,751.00	23,213,448.00	-0.6%
5) TOTAL, REVENUES			238,590,040.00	110,193,287.00	348,783,327.00	251,589,630.00	46,837,575.00	298,427,205.00	-14.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	104,573,153.00	10,442,524.00	115,015,677.00	106,956,760.00	6,933,984.00	113,890,744.00	-1.0%
2) Classified Salaries		2000-2999	23,243,760.00	12,364,170.00	35,607,930.00	25,623,114.00	12,181,100.00	37,804,214.00	6.2%
3) Employee Benefits		3000-3999	65,721,868.00	21,608,952.00	87,330,820.00	66,051,080.00	19,376,262.00	85,427,342.00	-2.2%
4) Books and Supplies		4000-4999	7,715,916.00	18,138,442.00	25,854,358.00	5,797,490.00	11,809,929.00	17,607,419.00	-31.9%
5) Services and Other Operating Expenditures		5000-5999	18,088,577.00	16,212,666.00	34,301,243.00	19,692,933.00	23,291,770.00	42,984,703.00	25.3%
6) Capital Outlay		6000-6999	4,385,350.00	18,174,230.00	22,559,580.00	6,886,323.00	1,679,166.00	8,565,489.00	-62.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,822,007.00	3,384,614.00	5,206,621.00	1,869,939.00	2,456,653.00	4,326,592.00	-16.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,941,721.00)	3,440,773.00	(500,948.00)	(4,577,318.00)	3,873,869.00	(703,449.00)	40.4%
9) TOTAL, EXPENDITURES			221,608,910.00	103,766,371.00	325,375,281.00	228,300,321.00	81,602,733.00	309,903,054.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,981,130.00	6,426,916.00	23,408,046.00	23,289,309.00	(34,765,158.00)	(11,475,849.00)	-149.0%
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	8,000,000.00	0.00	8,000,000.00	0.00	0.00	0.00	-100.0%
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	(15,324,148.00)	15,324,148.00	0.00	(17,082,773.00)	17,082,773.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,324,148.00)	15,324,148.00	(8,000,000.00)	(17,082,773.00)	17,082,773.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,343,018.00)	21,751,064.00	15,408,046.00	6,206,536.00	(17,682,385.00)	(11,475,849.00)	-174.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,079,542.00	13,757,975.00	37,837,517.00	17,736,524.00	35,509,039.00	53,245,563.00	40.7%
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)			24,079,542.00	13,757,975.00	37,837,517.00	17,736,524.00	35,509,039.00	53,245,563.00	40.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,079,542.00	13,757,975.00	37,837,517.00	17,736,524.00	35,509,039.00	53,245,563.00	40.7%
2) Ending Balance, June 30 (E + F1e)			17,736,524.00	35,509,039.00	53,245,563.00	23,943,060.00	17,826,654.00	41,769,714.00	-21.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	591,824.00	0.00	591,824.00	500,000.00	0.00	500,000.00	-15.5%
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	35,509,039.00	35,509,039.00	0.00	17,826,654.00	17,826,654.00	-49.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	4,004,150.00	0.00	4,004,150.00	14,135,968.00	0.00	14,135,968.00	253.0%
Summer School Reserve	0000	9780	2,032,521.00		2,032,521.00			0.00	
2022-23 Unallocated Unit Share	0000	9780	1,971,629.00		1,971,629.00			0.00	
Summer School Reserve	0000	9780			0.00	2,032,521.00		2,032,521.00	
2022-23 Unallocated Unit Share	0000	9780			0.00	1,971,629.00		1,971,629.00	
2023-24 Projected Unit Share Fund Balance	0000	9780			0.00	10,131,818.00		10,131,818.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,001,259.00	0.00	10,001,259.00	9,297,092.00	0.00	9,297,092.00	-7.0%
Unassigned/Unappropriated Amount		9790	3,129,291.00	0.00	3,129,291.00	0.00	0.00	0.00	-100.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	27,390,408.88	21,630,127.84	49,020,536.72				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	5,500.00	0.00	5,500.00				
c) in Revolving Cash Account		9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent/Trustee		9135	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)	
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	88,520.71	0.00	88,520.71				
4) Due from Grantor Government		9290	0.00	4,809,743.29	4,809,743.29				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	591,823.60	0.00	591,823.60				
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			28,086,253.19	26,439,871.13	54,526,124.32				
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	3,750,482.07	0.00	3,750,482.07				
2) Due to Grantor Governments		9590	79,328.00	0.00	79,328.00				
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			3,829,810.07	0.00	3,829,810.07				
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)			24,256,443.12	26,439,871.13	50,696,314.25				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	109,128,268.00	0.00	109,128,268.00	118,336,045.00	0.00	118,336,045.00	8.4%
Education Protection Account State Aid - Current Year		8012	55,641,035.00	0.00	55,641,035.00	58,707,763.00	0.00	58,707,763.00	5.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	351,426.00	0.00	351,426.00	351,426.00	0.00	351,426.00	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	8,209.00	0.00	8,209.00	8,209.00	0.00	8,209.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	58,527,597.00	0.00	58,527,597.00	58,527,597.00	0.00	58,527,597.00	0.0%
Unsecured Roll Taxes		8042	1,844,511.00	0.00	1,844,511.00	1,844,511.00	0.00	1,844,511.00	0.0%
Prior Years' Taxes		8043	134,473.00	0.00	134,473.00	134,473.00	0.00	134,473.00	0.0%
Supplemental Taxes		8044	666,892.00	0.00	666,892.00	666,892.00	0.00	666,892.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,582,819.00	0.00	1,582,819.00	1,582,819.00	0.00	1,582,819.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,659,087.00	0.00	3,659,087.00	3,659,087.00	0.00	3,659,087.00	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			231,544,317.00	0.00	231,544,317.00	243,818,822.00	0.00	243,818,822.00	5.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,888,630.00)	0.00	(2,888,630.00)	(2,959,304.00)	0.00	(2,959,304.00)	2.4%
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			228,655,687.00	0.00	228,655,687.00	240,859,518.00	0.00	240,859,518.00	5.3%
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	3,688,999.00	3,688,999.00	0.00	3,755,373.00	3,755,373.00	1.8%
Special Education Discretionary Grants		8182	0.00	198,217.00	198,217.00	0.00	0.00	0.00	-100.0%
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%

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)	
Interagency Contracts Between LEAs		8285	0.00	70,000.00	70,000.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		4,401,549.00	4,401,549.00		3,266,168.00	3,266,168.00	-25.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		512,748.00	512,748.00		513,805.00	513,805.00	0.2%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		406,930.00	406,930.00		332,141.00	332,141.00	-18.4%
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		645,063.00	645,063.00		514,178.00	514,178.00	-20.3%
Career and Technical Education	3500-3599	8290		480,903.00	480,903.00		486,036.00	486,036.00	1.1%
All Other Federal Revenue	All Other	8290	156,853.00	20,740,701.00	20,897,554.00	185,864.00	4,153,791.00	4,339,655.00	-79.2%
TOTAL, FEDERAL REVENUE			156,853.00	31,145,110.00	31,301,963.00	185,864.00	13,021,492.00	13,207,356.00	-57.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	2,134,639.00	2,134,639.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,044,875.00	0.00	1,044,875.00	1,110,662.00	0.00	1,110,662.00	6.3%
Lottery - Unrestricted and Instructional Materials		8560	2,925,710.00	1,116,086.00	4,041,796.00	2,736,150.00	1,078,365.00	3,814,515.00	-5.6%
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									
After School Education and Safety (ASES)	6010	8590	0.00	927,961.00	927,961.00	0.00	0.00	0.00	-100.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		250,000.00	250,000.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		3,814,458.00	3,814,458.00		1,837,926.00	1,837,926.00	-51.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	836,367.00	52,426,449.00	53,262,816.00	1,022,739.00	13,361,041.00	14,383,780.00	-73.0%
TOTAL, OTHER STATE REVENUE			4,806,952.00	60,669,593.00	65,476,545.00	4,869,551.00	16,277,332.00	21,146,883.00	-67.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	413,470.00	0.00	413,470.00	415,861.00	0.00	415,861.00	0.6%
Interest									
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%

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,624,210.00	4,089,277.00	5,713,487.00	2,341,912.00	1,139,681.00	3,481,593.00	-39.1%
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									
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	2,232,868.00	516,691.00	2,749,559.00	2,216,924.00	1,237,686.00	3,454,610.00	25.6%
Tuition		8710	0.00	11,716.00	11,716.00	0.00	0.00	0.00	-100.0%
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		13,760,900.00	13,760,900.00		15,161,384.00	15,161,384.00	10.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,970,548.00	18,378,584.00	23,349,132.00	5,674,697.00	17,538,751.00	23,213,448.00	-0.6%
TOTAL, REVENUES			238,590,040.00	110,193,287.00	348,783,327.00	251,589,630.00	46,837,575.00	298,427,205.00	-14.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	82,287,503.00	5,846,288.00	88,133,791.00	82,031,450.00	3,665,470.00	85,696,920.00	-2.8%
Certificated Pupil Support Salaries		1200	11,224,617.00	2,847,126.00	14,071,743.00	13,188,177.00	1,843,249.00	15,031,426.00	6.8%
Certificated Supervisors' and Administrators' Salaries		1300	7,775,225.00	477,872.00	8,253,097.00	7,955,734.00	609,873.00	8,565,607.00	3.8%
Other Certificated Salaries		1900	3,285,808.00	1,271,238.00	4,557,046.00	3,781,399.00	815,392.00	4,596,791.00	0.9%
TOTAL, CERTIFICATED SALARIES			104,573,153.00	10,442,524.00	115,015,677.00	106,956,760.00	6,933,984.00	113,890,744.00	-1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,473,300.00	8,879,061.00	10,352,361.00	1,442,987.00	9,312,225.00	10,755,212.00	3.9%
Classified Support Salaries		2200	8,560,845.00	2,241,980.00	10,802,825.00	10,095,560.00	1,748,091.00	11,843,651.00	9.6%
Classified Supervisors' and Administrators' Salaries		2300	1,351,643.00	274,130.00	1,625,773.00	1,374,261.00	275,878.00	1,650,139.00	1.5%
Clerical, Technical and Office Salaries		2400	10,005,174.00	729,597.00	10,734,771.00	10,638,500.00	688,448.00	11,326,948.00	5.5%
Other Classified Salaries		2900	1,852,798.00	239,402.00	2,092,200.00	2,071,806.00	156,458.00	2,228,264.00	6.5%
TOTAL, CLASSIFIED SALARIES			23,243,760.00	12,364,170.00	35,607,930.00	25,623,114.00	12,181,100.00	37,804,214.00	6.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	19,346,846.00	11,981,013.00	31,327,859.00	19,786,507.00	10,991,025.00	30,777,532.00	-1.8%
PERS		3201-3202	6,329,634.00	2,909,378.00	9,239,012.00	7,148,346.00	3,004,511.00	10,152,857.00	9.9%
OASDI/Medicare/Alternative		3301-3302	3,503,670.00	1,070,837.00	4,574,507.00	3,711,685.00	1,000,668.00	4,712,353.00	3.0%
Health and Welfare Benefits		3401-3402	24,417,491.00	4,393,949.00	28,811,440.00	24,104,376.00	3,311,692.00	27,416,068.00	-4.8%
Unemployment Insurance		3501-3502	654,544.00	111,230.00	765,774.00	66,244.00	9,400.00	75,644.00	-90.1%
Workers' Compensation		3601-3602	2,150,764.00	383,511.00	2,534,275.00	2,215,567.00	308,101.00	2,523,668.00	-0.4%
OPEB, Allocated		3701-3702	9,318,919.00	759,034.00	10,077,953.00	9,018,355.00	750,865.00	9,769,220.00	-3.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			65,721,868.00	21,608,952.00	87,330,820.00	66,051,080.00	19,376,262.00	85,427,342.00	-2.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,105,996.00	1,401,747.00	2,507,743.00	53,185.00	808,365.00	861,550.00	-65.6%
Books and Other Reference Materials		4200	7,950.00	182,618.00	190,568.00	12,482.00	31,070.00	43,552.00	-77.1%
Materials and Supplies		4300	6,088,520.00	13,988,097.00	20,076,617.00	5,407,851.00	8,439,099.00	13,846,950.00	-31.0%
Noncapitalized Equipment		4400	513,450.00	2,565,980.00	3,079,430.00	323,972.00	1,368,808.00	1,692,780.00	-45.0%
Food		4700	0.00	0.00	0.00	0.00	1,162,587.00	1,162,587.00	New
TOTAL, BOOKS AND SUPPLIES			7,715,916.00	18,138,442.00	25,854,358.00	5,797,490.00	11,809,929.00	17,607,419.00	-31.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,958,318.00	6,196,484.00	9,154,802.00	3,094,070.00	6,910,557.00	10,004,627.00	9.3%
Travel and Conferences		5200	306,807.00	841,312.00	1,148,119.00	337,842.00	949,699.00	1,287,541.00	12.1%
Dues and Memberships		5300	157,360.00	12,046.00	169,406.00	156,587.00	2,700.00	159,287.00	-6.0%
Insurance		5400 - 5450	2,655,846.00	0.00	2,655,846.00	2,655,846.00	0.00	2,655,846.00	0.0%
Operations and Housekeeping Services		5500	3,283,809.00	0.00	3,283,809.00	4,397,863.00	0.00	4,397,863.00	33.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	522,848.00	2,063,691.00	2,586,539.00	648,215.00	2,853,495.00	3,501,710.00	35.4%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Direct Costs		5710	(7,156.00)	7,156.00	0.00	(198,422.00)	198,422.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(28,377.00)	4,129.00	(24,248.00)	(26,900.00)	2,400.00	(24,500.00)	1.0%
Professional/Consulting Services and Operating Expenditures		5800	7,524,020.00	7,085,998.00	14,610,018.00	7,908,860.00	12,371,997.00	20,280,857.00	38.8%
Communications		5900	715,102.00	1,850.00	716,952.00	718,972.00	2,500.00	721,472.00	0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,088,577.00	16,212,666.00	34,301,243.00	19,692,933.00	23,291,770.00	42,984,703.00	25.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	397,913.00	891,459.00	1,289,372.00	115,000.00	155,000.00	270,000.00	-79.1%
Buildings and Improvements of Buildings		6200	3,987,437.00	16,244,873.00	20,232,310.00	5,002,500.00	694,130.00	5,696,630.00	-71.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	1,011,942.00	1,011,942.00	38,000.00	830,036.00	868,036.00	-14.2%
Equipment Replacement		6500	0.00	25,956.00	25,956.00	1,730,823.00	0.00	1,730,823.00	6,568.3%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,385,350.00	18,174,230.00	22,559,580.00	6,886,323.00	1,679,166.00	8,565,489.00	-62.0%
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	29,785.00	0.00	29,785.00	7,651.00	0.00	7,651.00	-74.3%
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	455,869.00	2,456,653.00	2,912,522.00	492,547.00	2,456,653.00	2,949,200.00	1.3%
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	927,961.00	927,961.00	0.00	0.00	0.00	-100.0%
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									
Debt Service - Interest		7438	159,347.00	0.00	159,347.00	120,746.00	0.00	120,746.00	-24.2%
Other Debt Service - Principal		7439	1,177,006.00	0.00	1,177,006.00	1,248,995.00	0.00	1,248,995.00	6.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,822,007.00	3,384,614.00	5,206,621.00	1,869,939.00	2,456,653.00	4,326,592.00	-16.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,440,773.00)	3,440,773.00	0.00	(3,873,869.00)	3,873,869.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(500,948.00)	0.00	(500,948.00)	(703,449.00)	0.00	(703,449.00)	40.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,941,721.00)	3,440,773.00	(500,948.00)	(4,577,318.00)	3,873,869.00	(703,449.00)	40.4%
TOTAL, EXPENDITURES			221,608,910.00	103,766,371.00	325,375,281.00	228,300,321.00	81,602,733.00	309,903,054.00	-4.8%
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	8,000,000.00	0.00	8,000,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,000,000.00	0.00	8,000,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									

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)	
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(15,324,148.00)	15,324,148.00	0.00	(17,082,773.00)	17,082,773.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(15,324,148.00)	15,324,148.00	0.00	(17,082,773.00)	17,082,773.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(23,324,148.00)	15,324,148.00	(8,000,000.00)	(17,082,773.00)	17,082,773.00	0.00	-100.0%

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	228,655,687.00	0.00	228,655,687.00	240,859,518.00	0.00	240,859,518.00	5.3%
2) Federal Revenue		8100-8299	156,853.00	31,145,110.00	31,301,963.00	185,864.00	13,021,492.00	13,207,356.00	-57.8%
3) Other State Revenue		8300-8599	4,806,952.00	60,669,593.00	65,476,545.00	4,869,551.00	16,277,332.00	21,146,883.00	-67.7%
4) Other Local Revenue		8600-8799	4,970,548.00	18,378,584.00	23,349,132.00	5,674,697.00	17,538,751.00	23,213,448.00	-0.6%
5) TOTAL, REVENUES			238,590,040.00	110,193,287.00	348,783,327.00	251,589,630.00	46,837,575.00	298,427,205.00	-14.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		127,924,262.00	53,319,098.00	181,243,360.00	126,820,256.00	49,730,298.00	176,550,554.00	-2.6%
2) Instruction - Related Services	2000-2999		25,828,659.00	7,798,857.00	33,627,516.00	28,726,863.00	4,919,232.00	33,646,095.00	0.1%
3) Pupil Services	3000-3999		24,892,603.00	9,453,158.00	34,345,761.00	26,495,639.00	11,294,934.00	37,790,573.00	10.0%
4) Ancillary Services	4000-4999		4,301,983.00	115,903.00	4,417,886.00	4,458,337.00	118,753.00	4,577,090.00	3.6%
5) Community Services	5000-5999		193,752.00	0.00	193,752.00	200,191.00	0.00	200,191.00	3.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		14,236,548.00	4,083,516.00	18,320,064.00	14,158,639.00	4,413,589.00	18,572,228.00	1.4%
8) Plant Services	8000-8999		22,409,096.00	25,611,225.00	48,020,321.00	25,570,457.00	8,669,274.00	34,239,731.00	-28.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,822,007.00	3,384,614.00	5,206,621.00	1,869,939.00	2,456,653.00	4,326,592.00	-16.9%
10) TOTAL, EXPENDITURES			221,608,910.00	103,766,371.00	325,375,281.00	228,300,321.00	81,602,733.00	309,903,054.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			16,981,130.00	6,426,916.00	23,408,046.00	23,289,309.00	(34,765,158.00)	(11,475,849.00)	-149.0%
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		8,000,000.00	0.00	8,000,000.00	0.00	0.00	0.00	-100.0%
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		(15,324,148.00)	15,324,148.00	0.00	(17,082,773.00)	17,082,773.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,324,148.00)	15,324,148.00	(8,000,000.00)	(17,082,773.00)	17,082,773.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,343,018.00)	21,751,064.00	15,408,046.00	6,206,536.00	(17,682,385.00)	(11,475,849.00)	-174.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		24,079,542.00	13,757,975.00	37,837,517.00	17,736,524.00	35,509,039.00	53,245,563.00	40.7%
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)			24,079,542.00	13,757,975.00	37,837,517.00	17,736,524.00	35,509,039.00	53,245,563.00	40.7%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,079,542.00	13,757,975.00	37,837,517.00	17,736,524.00	35,509,039.00	53,245,563.00	40.7%
2) Ending Balance, June 30 (E + F1e)			17,736,524.00	35,509,039.00	53,245,563.00	23,943,060.00	17,826,654.00	41,769,714.00	-21.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores	9712		591,824.00	0.00	591,824.00	500,000.00	0.00	500,000.00	-15.5%
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	35,509,039.00	35,509,039.00	0.00	17,826,654.00	17,826,654.00	-49.8%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		4,004,150.00	0.00	4,004,150.00	14,135,968.00	0.00	14,135,968.00	253.0%
Summer School Reserve	0000 9780		2,032,521.00		2,032,521.00			0.00	
2022-23 Unallocated Unit Share	0000 9780		1,971,629.00		1,971,629.00			0.00	
Summer School Reserve	0000 9780				0.00	2,032,521.00		2,032,521.00	
2022-23 Unallocated Unit Share	0000 9780				0.00	1,971,629.00		1,971,629.00	
2023-24 Projected Unit Share Fund Balance	0000 9780				0.00	10,131,818.00		10,131,818.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		10,001,259.00	0.00	10,001,259.00	9,297,092.00	0.00	9,297,092.00	-7.0%
Unassigned/Unappropriated Amount	9790		3,129,291.00	0.00	3,129,291.00	0.00	0.00	0.00	-100.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	1,533,129.00	860,753.00
6331	CA Community Schools Partnership Act - Planning Grant	200,000.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,716,091.00	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,134,639.00	0.00
7412	A-G Access/Success Grant	3,386,037.00	0.00
7413	A-G Learning Loss Mitigation Grant	1,286,257.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	850,467.00	0.00
7435	Learning Recovery Emergency Block Grant	23,229,611.00	16,639,998.00
7510	Low-Performing Students Block Grant	133,843.00	133,843.00
7810	Other Restricted State	317,060.00	192,060.00
9010	Other Restricted Local	721,905.00	0.00
Total, Restricted Balance		35,509,039.00	17,826,654.00

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	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	2,086,991.00	2,086,991.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,086,991.00	2,086,991.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,086,991.00	2,086,991.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,086,991.00	2,086,991.00	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	2,086,991.00	2,086,991.00	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	2,086,990.40		
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			2,086,990.40		
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)			2,086,990.40		
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	2,086,991.00	2,086,991.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,086,991.00	2,086,991.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,086,991.00	2,086,991.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,086,991.00	2,086,991.00	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	2,086,991.00	2,086,991.00	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%

		2022-23 Estimated Actuals	2023-24 Budget
Resource	Description		
8210	Student Activity Funds	2,086,991.00	2,086,991.00
Total, Restricted Balance		2,086,991.00	2,086,991.00

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	763,325.00	763,325.00	0.0%
3) Other State Revenue		8300-8599	3,415,677.00	3,660,369.00	7.2%
4) Other Local Revenue		8600-8799	185,000.00	170,000.00	-8.1%
5) TOTAL, REVENUES			4,364,002.00	4,593,694.00	5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,917,051.00	1,901,865.00	-0.8%
2) Classified Salaries		2000-2999	697,869.00	741,192.00	6.2%
3) Employee Benefits		3000-3999	1,217,809.00	1,223,678.00	0.5%
4) Books and Supplies		4000-4999	318,137.00	382,321.00	20.2%
5) Services and Other Operating Expenditures		5000-5999	354,226.00	441,640.00	24.7%
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	179,269.00	198,520.00	10.7%
9) TOTAL, EXPENDITURES			4,684,361.00	4,889,216.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(320,359.00)	(295,522.00)	-7.8%
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)			(320,359.00)	(295,522.00)	-7.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	615,881.00	295,522.00	-52.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			615,881.00	295,522.00	-52.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			615,881.00	295,522.00	-52.0%
2) Ending Balance, June 30 (E + F1e)			295,522.00	0.00	-100.0%
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	295,522.00	0.00	-100.0%
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	65,373.52		
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			65,373.52		
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	279.47		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			279.47		
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)			65,094.05		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	763,325.00	763,325.00	0.0%
TOTAL, FEDERAL REVENUE			763,325.00	763,325.00	0.0%
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	3,181,208.00	3,439,839.00	8.1%
All Other State Revenue	All Other	8590	234,469.00	220,530.00	-5.9%
TOTAL, OTHER STATE REVENUE			3,415,677.00	3,660,369.00	7.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,000.00	5,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	137,000.00	125,000.00	-8.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	42,000.00	40,000.00	-4.8%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			185,000.00	170,000.00	-8.1%
TOTAL, REVENUES			4,364,002.00	4,593,694.00	5.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,390,612.00	1,382,746.00	-0.6%
Certificated Pupil Support Salaries		1200	177,658.00	193,218.00	8.8%
Certificated Supervisors' and Administrators' Salaries		1300	348,781.00	325,901.00	-6.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			1,917,051.00	1,901,865.00	-0.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	278,274.00	271,561.00	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	380,493.00	438,676.00	15.3%
Other Classified Salaries		2900	39,102.00	30,955.00	-20.8%
TOTAL, CLASSIFIED SALARIES			697,869.00	741,192.00	6.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	466,715.00	462,220.00	-1.0%
PERS		3201-3202	165,977.00	184,410.00	11.1%
OASDI/Medicare/Alternative		3301-3302	81,372.00	84,320.00	3.6%
Health and Welfare Benefits		3401-3402	322,784.00	323,589.00	0.2%
Unemployment Insurance		3501-3502	13,087.00	1,323.00	-89.9%
Workers' Compensation		3601-3602	43,703.00	44,186.00	1.1%
OPEB, Allocated		3701-3702	124,171.00	123,630.00	-0.4%
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			1,217,809.00	1,223,678.00	0.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	82,200.00	75,000.00	-8.8%
Books and Other Reference Materials		4200	1,200.00	600.00	-50.0%
Materials and Supplies		4300	145,216.00	247,040.00	70.1%
Noncapitalized Equipment		4400	89,521.00	59,681.00	-33.3%
TOTAL, BOOKS AND SUPPLIES			318,137.00	382,321.00	20.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,262.00	9,062.00	-44.3%
Dues and Memberships		5300	3,240.00	3,190.00	-1.5%
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	(1,550.00)	(1,400.00)	-9.7%
Professional/Consulting Services and Operating Expenditures		5800	335,984.00	430,506.00	28.1%
Communications		5900	290.00	282.00	-2.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			354,226.00	441,640.00	24.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	179,269.00	198,520.00	10.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			179,269.00	198,520.00	10.7%
TOTAL, EXPENDITURES			4,684,361.00	4,889,216.00	4.4%
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	763,325.00	763,325.00	0.0%
3) Other State Revenue		8300-8599	3,415,677.00	3,660,369.00	7.2%
4) Other Local Revenue		8600-8799	185,000.00	170,000.00	-8.1%
5) TOTAL, REVENUES			4,364,002.00	4,593,694.00	5.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,453,639.00	2,658,133.00	8.3%
2) Instruction - Related Services	2000-2999		1,220,215.00	1,229,210.00	0.7%
3) Pupil Services	3000-3999		634,772.00	623,152.00	-1.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		179,269.00	198,520.00	10.7%
8) Plant Services	8000-8999		196,466.00	180,201.00	-8.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,684,361.00	4,889,216.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(320,359.00)	(295,522.00)	-7.8%
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)			(320,359.00)	(295,522.00)	-7.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	615,881.00	295,522.00	-52.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			615,881.00	295,522.00	-52.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			615,881.00	295,522.00	-52.0%
2) Ending Balance, June 30 (E + F1e)			295,522.00	0.00	-100.0%
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	295,522.00	0.00	-100.0%
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%

				2022-23 Estimated Actuals	2023-24 Budget
Resource		Description			
6371		CalWORKs for ROCP or Adult Education		295,522.00	0.00
Total, Restricted Balance				295,522.00	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	8,661,370.00	8,298,052.00	-4.2%
3) Other State Revenue		8300-8599	4,276,999.00	4,497,310.00	5.2%
4) Other Local Revenue		8600-8799	156,420.00	240,425.00	53.7%
5) TOTAL, REVENUES			13,094,789.00	13,035,787.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,617,816.00	3,998,351.00	10.5%
3) Employee Benefits		3000-3999	1,825,901.00	2,014,659.00	10.3%
4) Books and Supplies		4000-4999	4,839,478.00	11,225,893.00	132.0%
5) Services and Other Operating Expenditures		5000-5999	123,990.00	2,900,613.00	2,239.4%
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	321,679.00	504,929.00	57.0%
9) TOTAL, EXPENDITURES			10,728,864.00	20,644,445.00	92.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,365,925.00	(7,608,658.00)	-421.6%
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)			2,365,925.00	(7,608,658.00)	-421.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,570,726.00	8,936,651.00	36.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,570,726.00	8,936,651.00	36.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,570,726.00	8,936,651.00	36.0%
2) Ending Balance, June 30 (E + F1e)			8,936,651.00	1,327,993.00	-85.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,100.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,934,551.00	1,327,993.00	-85.1%
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	9,330,744.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	6,200.00		
c) in Revolving Cash Account		9130	2,100.00		
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			9,339,044.86		
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	424.77		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	(279.47)		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			145.30		
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)			9,338,899.56		
FEDERAL REVENUE					
Child Nutrition Programs		8220	8,269,684.00	7,906,366.00	-4.4%
Donated Food Commodities		8221	391,686.00	391,686.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,661,370.00	8,298,052.00	-4.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,276,999.00	4,320,730.00	1.0%
All Other State Revenue		8590	0.00	176,580.00	New
TOTAL, OTHER STATE REVENUE			4,276,999.00	4,497,310.00	5.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	126,951.00	178,600.00	40.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,000.00	7,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	22,469.00	54,825.00	144.0%
TOTAL, OTHER LOCAL REVENUE			156,420.00	240,425.00	53.7%
TOTAL, REVENUES			13,094,789.00	13,035,787.00	-0.5%
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	2,721,808.00	2,956,883.00	8.6%
Classified Supervisors' and Administrators' Salaries		2300	768,199.00	914,600.00	19.1%
Clerical, Technical and Office Salaries		2400	127,809.00	126,868.00	-0.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,617,816.00	3,998,351.00	10.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	722,773.00	902,279.00	24.8%
OASDI/Medicare/Alternative		3301-3302	276,077.00	305,877.00	10.8%
Health and Welfare Benefits		3401-3402	443,552.00	448,282.00	1.1%
Unemployment Insurance		3501-3502	18,073.00	2,004.00	-88.9%
Workers' Compensation		3601-3602	60,322.00	66,782.00	10.7%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	305,104.00	289,435.00	-5.1%
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			1,825,901.00	2,014,659.00	10.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	654,057.00	6,416,038.00	881.0%
Noncapitalized Equipment		4400	132,618.00	115,800.00	-12.7%
Food		4700	4,052,803.00	4,694,055.00	15.8%
TOTAL, BOOKS AND SUPPLIES			4,839,478.00	11,225,893.00	132.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,797.00	16,380.00	141.0%
Dues and Memberships		5300	3,200.00	5,100.00	59.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,455.00	46,790.00	10.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,317.00)	(6,300.00)	-0.3%
Professional/Consulting Services and Operating Expenditures		5800	77,855.00	2,838,643.00	3,546.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			123,990.00	2,900,613.00	2,239.4%
CAPITAL OUTLAY					
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)					
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	321,679.00	504,929.00	57.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			321,679.00	504,929.00	57.0%
TOTAL, EXPENDITURES			10,728,864.00	20,644,445.00	92.4%
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	8,661,370.00	8,298,052.00	-4.2%
3) Other State Revenue		8300-8599	4,276,999.00	4,497,310.00	5.2%
4) Other Local Revenue		8600-8799	156,420.00	240,425.00	53.7%
5) TOTAL, REVENUES			13,094,789.00	13,035,787.00	-0.5%
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		10,383,134.00	20,121,916.00	93.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		24,051.00	17,600.00	-26.8%
7) General Administration	7000-7999		321,679.00	504,929.00	57.0%
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			10,728,864.00	20,644,445.00	92.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,365,925.00	(7,608,658.00)	-421.6%
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)			2,365,925.00	(7,608,658.00)	-421.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,570,726.00	8,936,651.00	36.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,570,726.00	8,936,651.00	36.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,570,726.00	8,936,651.00	36.0%
2) Ending Balance, June 30 (E + F1e)			8,936,651.00	1,327,993.00	-85.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,100.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,934,551.00	1,327,993.00	-85.1%
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	2023-24
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	7,606,558.00	0.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,327,993.00	1,327,993.00
Total, Restricted Balance		8,934,551.00	1,327,993.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,555,405.00	0.00	-100.0%
5) TOTAL, REVENUES			1,555,405.00	0.00	-100.0%
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	781.00	0.00	-100.0%
6) Capital Outlay		6000-6999	67,299,624.00	34,000,000.00	-49.5%
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			67,300,405.00	34,000,000.00	-49.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(65,745,000.00)	(34,000,000.00)	-48.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	99,745,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			99,745,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			34,000,000.00	(34,000,000.00)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	34,000,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	34,000,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	34,000,000.00	New
2) Ending Balance, June 30 (E + F1e)			34,000,000.00	0.00	-100.0%
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	34,000,000.00	0.00	-100.0%
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	34,594,689.71		
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			34,594,689.71		
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)			34,594,689.71		
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	1,553,557.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,848.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,555,405.00	0.00	-100.0%
TOTAL, REVENUES			1,555,405.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING 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	781.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			781.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,454,656.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	59,122,910.00	34,000,000.00	-42.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	6,722,058.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			67,299,624.00	34,000,000.00	-49.5%
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			67,300,405.00	34,000,000.00	-49.5%
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	99,745,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			99,745,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			99,745,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,555,405.00	0.00	-100.0%
5) TOTAL, REVENUES			1,555,405.00	0.00	-100.0%
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		67,300,405.00	34,000,000.00	-49.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			67,300,405.00	34,000,000.00	-49.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(65,745,000.00)	(34,000,000.00)	-48.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	99,745,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			99,745,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			34,000,000.00	(34,000,000.00)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	34,000,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	34,000,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	34,000,000.00	New
2) Ending Balance, June 30 (E + F1e)			34,000,000.00	0.00	-100.0%
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	34,000,000.00	0.00	-100.0%
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%

		2022-23 Estimated Actuals		2023-24 Budget
Resource	Description			
9010	Other Restricted Local	34,000,000.00		0.00
Total, Restricted Balance		34,000,000.00		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	3,128,505.00	3,516,294.00	12.4%
5) TOTAL, REVENUES			3,128,505.00	3,516,294.00	12.4%
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	107,888.00	77,575.00	-28.1%
6) Capital Outlay		6000-6999	4,970,968.00	3,242,454.00	-34.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,345,050.00	2,347,650.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,423,906.00	5,667,679.00	-23.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,295,401.00)	(2,151,385.00)	-49.9%
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)			(4,295,401.00)	(2,151,385.00)	-49.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,057,075.00	3,761,674.00	-53.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,057,075.00	3,761,674.00	-53.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,057,075.00	3,761,674.00	-53.3%
2) Ending Balance, June 30 (E + F1e)			3,761,674.00	1,610,289.00	-57.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,761,674.00	1,610,289.00	-57.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	5,805,986.15		
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			5,805,986.15		
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)			5,805,986.15		
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	2,400,000.00	2,300,000.00	-4.2%
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	148,505.00	148,994.00	0.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	580,000.00	1,067,300.00	84.0%
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			3,128,505.00	3,516,294.00	12.4%
TOTAL, REVENUES			3,128,505.00	3,516,294.00	12.4%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	32,115.00	32,200.00	0.3%
Professional/Consulting Services and Operating Expenditures		5800	75,773.00	45,375.00	-40.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			107,888.00	77,575.00	-28.1%
CAPITAL OUTLAY					
Land		6100	49,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,921,968.00	3,242,454.00	-34.1%
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			4,970,968.00	3,242,454.00	-34.8%
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	1,660,050.00	816,325.00	-50.8%
Other Debt Service - Principal		7439	685,000.00	1,531,325.00	123.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,345,050.00	2,347,650.00	0.1%
TOTAL, EXPENDITURES			7,423,906.00	5,667,679.00	-23.7%
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					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,128,505.00	3,516,294.00	12.4%
5) TOTAL, REVENUES			3,128,505.00	3,516,294.00	12.4%
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		32,115.00	32,200.00	0.3%
8) Plant Services	8000-8999		5,046,741.00	3,287,829.00	-34.9%
9) Other Outgo	9000-9999	Except 7600-7699	2,345,050.00	2,347,650.00	0.1%
10) TOTAL, EXPENDITURES			7,423,906.00	5,667,679.00	-23.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(4,295,401.00)	(2,151,385.00)	-49.9%
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)			(4,295,401.00)	(2,151,385.00)	-49.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,057,075.00	3,761,674.00	-53.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,057,075.00	3,761,674.00	-53.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,057,075.00	3,761,674.00	-53.3%
2) Ending Balance, June 30 (E + F1e)			3,761,674.00	1,610,289.00	-57.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,761,674.00	1,610,289.00	-57.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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		3,761,674.00	1,610,289.00
Total, Restricted Balance				3,761,674.00	1,610,289.00

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	5,067.00	5,607.00	10.7%
5) TOTAL, REVENUES			5,067.00	5,607.00	10.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	242,858.00	New
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	242,858.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,067.00	(237,251.00)	-4,782.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,067.00	(237,251.00)	-4,782.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	232,184.00	237,251.00	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232,184.00	237,251.00	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232,184.00	237,251.00	2.2%
2) Ending Balance, June 30 (E + F1e)			237,251.00	0.00	-100.0%
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	237,251.00	0.00	-100.0%
Fund 352 - CTE Prop 51	0000	9780	237,251.00		
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	238,023.66		
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			238,023.66		
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)			238,023.66		
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	5,067.00	5,607.00	10.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,067.00	5,607.00	10.7%
TOTAL, REVENUES			5,067.00	5,607.00	10.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	242,858.00	New
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	242,858.00	New
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	242,858.00	New
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					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	5,067.00	5,607.00	10.7%
5) TOTAL, REVENUES			5,067.00	5,607.00	10.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	242,858.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	242,858.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			5,067.00	(237,251.00)	-4,782.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			5,067.00	(237,251.00)	-4,782.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	232,184.00	237,251.00	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232,184.00	237,251.00	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232,184.00	237,251.00	2.2%
2) Ending Balance, June 30 (E + F1e)			237,251.00	0.00	-100.0%
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	237,251.00	0.00	-100.0%
Fund 352 - CTE Prop 51	0000	9780	237,251.00		
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	918,411.00	899,693.00	-2.0%
5) TOTAL, REVENUES			918,411.00	899,693.00	-2.0%
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	303,000.00	1,200,000.00	296.0%
5) Services and Other Operating Expenditures		5000-5999	1,288.00	0.00	-100.0%
6) Capital Outlay		6000-6999	29,817,882.00	24,368,004.00	-18.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,429,239.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,551,409.00	25,568,004.00	-23.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,632,998.00)	(24,668,311.00)	-24.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,991,573.00	0.00	-100.0%
b) Transfers Out		7600-7629	991,573.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,385,865.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,385,865.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,247,133.00)	(24,668,311.00)	10.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,220,084.00	24,972,951.00	-47.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,220,084.00	24,972,951.00	-47.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,220,084.00	24,972,951.00	-47.1%
2) Ending Balance, June 30 (E + F1e)			24,972,951.00	304,640.00	-98.8%
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	24,972,951.00	304,640.00	-98.8%
Fund 401 - Del Sol High School COP	0000	9780	13,495,221.00		
Fund 409 - Del Sol High School Start Up	0000	9780	8,530,798.00		
Fund 411 - Rancho Campana High School Reimbursement	0000	9780	2,946,932.00		
Fund 411 - Rancho Campana High School Reimbursement	0000	9780		304,640.00	
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	30,624,729.42		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			30,624,729.42		
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	420.56		
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			420.56		
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)			30,624,308.86		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	918,411.00	899,693.00	-2.0%
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			918,411.00	899,693.00	-2.0%
TOTAL, REVENUES			918,411.00	899,693.00	-2.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			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	100,000.00	300,000.00	200.0%
Noncapitalized Equipment		4400	203,000.00	900,000.00	343.3%
TOTAL, BOOKS AND SUPPLIES			303,000.00	1,200,000.00	296.0%
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	1,288.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,288.00	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	29,817,882.00	23,568,004.00	-21.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	800,000.00	New
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			29,817,882.00	24,368,004.00	-18.3%
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	3,429,239.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,429,239.00	0.00	-100.0%
TOTAL, EXPENDITURES			33,551,409.00	25,568,004.00	-23.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	8,991,573.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,991,573.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	991,573.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			991,573.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	2,385,865.00	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			2,385,865.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,385,865.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	918,411.00	899,693.00	-2.0%
5) TOTAL, REVENUES			918,411.00	899,693.00	-2.0%
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		30,122,170.00	25,568,004.00	-15.1%
9) Other Outgo	9000-9999	Except 7600-7699	3,429,239.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			33,551,409.00	25,568,004.00	-23.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(32,632,998.00)	(24,668,311.00)	-24.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,991,573.00	0.00	-100.0%
b) Transfers Out		7600-7629	991,573.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,385,865.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,385,865.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(22,247,133.00)	(24,668,311.00)	10.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,220,084.00	24,972,951.00	-47.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,220,084.00	24,972,951.00	-47.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,220,084.00	24,972,951.00	-47.1%
2) Ending Balance, June 30 (E + F1e)			24,972,951.00	304,640.00	-98.8%
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	24,972,951.00	304,640.00	-98.8%
Fund 401 - Del Sol High School COP	0000	9780	13,495,221.00		
Fund 409 - Del Sol High School Start Up	0000	9780	8,530,798.00		
Fund 411 - Rancho Campana High School Reimbursement	0000	9780	2,946,932.00		
Fund 411 - Rancho Campana High School Reimbursement	0000	9780		304,640.00	
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	143,920.00	115,104.00	-20.0%
4) Other Local Revenue		8600-8799	26,912,029.00	20,028,799.00	-25.6%
5) TOTAL, REVENUES			27,055,949.00	20,143,903.00	-25.5%
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	30,328,607.00	23,722,195.00	-21.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,328,607.00	23,722,195.00	-21.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,272,658.00)	(3,578,292.00)	9.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,529,396.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,529,396.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(743,262.00)	(3,578,292.00)	381.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,641,397.00	24,898,135.00	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,641,397.00	24,898,135.00	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,641,397.00	24,898,135.00	-2.9%
2) Ending Balance, June 30 (E + F1e)			24,898,135.00	21,319,843.00	-14.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	24,898,135.00	21,319,843.00	-14.4%
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	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	25,227,958.50		
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			25,227,958.50		
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)			25,227,958.50		
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	142,079.00	115,104.00	-19.0%
Other Subventions/In-Lieu Taxes		8572	1,841.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			143,920.00	115,104.00	-20.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	25,155,365.00	18,645,012.00	-25.9%
Unsecured Roll		8612	1,215,447.00	1,338,787.00	10.1%
Prior Years' Taxes		8613	54,178.00	0.00	-100.0%
Supplemental Taxes		8614	267,219.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	219,820.00	45,000.00	-79.5%
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			26,912,029.00	20,028,799.00	-25.6%
TOTAL, REVENUES			27,055,949.00	20,143,903.00	-25.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	16,290,000.00	8,380,000.00	-48.6%
Bond Interest and Other Service Charges		7434	14,038,607.00	15,342,195.00	9.3%
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)			30,328,607.00	23,722,195.00	-21.8%
TOTAL, EXPENDITURES			30,328,607.00	23,722,195.00	-21.8%
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: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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	2,529,396.00	0.00	-100.0%
(c) TOTAL, SOURCES			2,529,396.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,529,396.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	143,920.00	115,104.00	-20.0%
4) Other Local Revenue		8600-8799	26,912,029.00	20,028,799.00	-25.6%
5) TOTAL, REVENUES			27,055,949.00	20,143,903.00	-25.5%
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	30,328,607.00	23,722,195.00	-21.8%
10) TOTAL, EXPENDITURES			30,328,607.00	23,722,195.00	-21.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(3,272,658.00)	(3,578,292.00)	9.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,529,396.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,529,396.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(743,262.00)	(3,578,292.00)	381.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,641,397.00	24,898,135.00	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,641,397.00	24,898,135.00	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,641,397.00	24,898,135.00	-2.9%
2) Ending Balance, June 30 (E + F1e)			24,898,135.00	21,319,843.00	-14.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	24,898,135.00	21,319,843.00	-14.4%
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	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	2023-24
		Actuals	Budget
Resource	Description		
9010	Other Restricted Local	24,898,135.00	21,319,843.00
Total, Restricted Balance		24,898,135.00	21,319,843.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,341.00	1,490.00	11.1%
5) TOTAL, REVENUES			1,341.00	1,490.00	11.1%
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)			1,341.00	1,490.00	11.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,341.00	1,490.00	11.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	62,016.00	63,357.00	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,016.00	63,357.00	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			62,016.00	63,357.00	2.2%
2) Ending Net Position, June 30 (E + F1e)			63,357.00	64,847.00	2.4%
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	63,357.00	64,847.00	2.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	62,613.50		
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		

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):	14,875.28	
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	15,689	15,979		
Charter School				
Total ADA	15,689	15,979	N/A	Met
Second Prior Year (2021-22)				
District Regular	16,030	16,236		
Charter School				
Total ADA	16,030	16,236	N/A	Met
First Prior Year (2022-23)				
District Regular	15,734	16,234		
Charter School		0		
Total ADA	15,734	16,234	N/A	Met
Budget Year (2023-24)				
District Regular	15,826			
Charter School	0			
Total ADA	15,826			

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	16,839	17,327		
Charter School				
Total Enrollment	16,839	17,327	N/A	Met
Second Prior Year (2021-22)				
District Regular	17,335	17,394		
Charter School				
Total Enrollment	17,335	17,394	N/A	Met
First Prior Year (2022-23)				
District Regular	17,394	16,915		
Charter School				
Total Enrollment	17,394	16,915	2.8%	Not Met
Budget Year (2023-24)				
District Regular	16,475			
Charter School				
Total Enrollment	16,475			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

OUHSD continues to have a decline in enrollment as the rest of the state is experiencing.

- 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	15,979	17,327	
Charter School		0	
Total ADA/Enrollment	15,979	17,327	92.2%
Second Prior Year (2021-22)			
District Regular	15,523	17,394	
Charter School	0		
Total ADA/Enrollment	15,523	17,394	89.2%
First Prior Year (2022-23)			
District Regular	15,270	16,915	
Charter School			
Total ADA/Enrollment	15,270	16,915	90.3%
Historical Average Ratio:			90.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			91.1%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	14,875	16,475		
Charter School	0			
Total ADA/Enrollment	14,875	16,475	90.3%	Met
1st Subsequent Year (2024-25)				
District Regular	14,695	16,275		
Charter School				
Total ADA/Enrollment	14,695	16,275	90.3%	Met
2nd Subsequent Year (2025-26)				
District Regular	14,515	16,075		
Charter School				
Total ADA/Enrollment	14,515	16,075	90.3%	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)	16,265.95	15,858.87	15,492.95	14,979.56
b. Prior Year ADA (Funded)		16,265.95	15,858.87	15,492.95
c. Difference (Step 1a minus Step 1b)		(407.08)	(365.92)	(513.39)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.50%)	(2.31%)	(3.31%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		228,655,687.00	240,859,518.00	245,126,800.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		18,795,497.47	9,489,865.01	8,064,671.72
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		5.72%	1.63%	(.02%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		4.72% to 6.72%	0.63% to 2.63%	-1.02% to 0.98%

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)	66,775,014.00	66,775,014.00	66,775,014.00	66,775,014.00
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)	231,544,317.00	243,818,822.00	248,152,643.00	248,848,754.00
District's Projected Change in LCFF Revenue:		5.30%	1.78%	.28%
LCFF Revenue Standard		4.72% to 6.72%	0.63% to 2.63%	-1.02% to 0.98%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2020-21)	161,433,033.81	184,895,675.01	87.3%
Second Prior Year (2021-22)	174,803,656.42	196,799,281.67	88.8%
First Prior Year (2022-23)	193,538,781.00	221,608,910.00	87.3%
	Historical Average Ratio:		87.8%

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(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):	84.8% to 90.8%	84.8% to 90.8%	84.8% to 90.8%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	198,630,954.00	228,300,321.00	87.0%	Met
1st Subsequent Year (2024-25)	205,033,764.00	227,208,208.00	90.2%	Met
2nd Subsequent Year (2025-26)	213,256,911.00	236,276,102.00	90.3%	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):	5.72%	1.63%	(.02%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.28% to 15.72%	-8.37% to 11.63%	-10.02% to 9.98%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	0.72% to 10.72%	-3.37% to 6.63%	-5.02% to 4.98%

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)	31,301,963.00		
Budget Year (2023-24)	13,207,356.00	(57.81%)	Yes
1st Subsequent Year (2024-25)	9,107,152.00	(31.04%)	Yes
2nd Subsequent Year (2025-26)	9,107,152.00	0.00%	No

Explanation:

(required if Yes)

2023-24 decreases due to the removal of carry over funds for Title I, ESSA Title IV, Part A, Student Support & Academic Grant and Title III ELP. In addition, ESSER revenue is reduced because the revenue was received in 2022-23 but the carry over is not budgeted until First Interim when the actual carry over is determined after closing the 2022-23 books. The following programs completed in 2022-23: SPED Mental Health, American Rescue Plan-Homeless Children & Youth (ARP-HCY) I and VCOE ARP-HCY I. 2024-25 decreases due to end of funding in 2023-24 for ESSA School Improvement (CSI) Funding for LEAs, ESSER III, Education for Homeless Children & Youth McKinney-Vento Act, ARP-HCY II and Channel Islands National Park.

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

First Prior Year (2022-23)	65,476,545.00		
Budget Year (2023-24)	21,146,883.00	(67.70%)	Yes
1st Subsequent Year (2024-25)	18,898,237.00	(10.63%)	Yes
2nd Subsequent Year (2025-26)	18,897,491.00	0.00%	No

Explanation:

(required if Yes)

2023-24 decreases due to revenue received in 2022-23 not being fully expended and becoming fund balance which is budgeted in expenditures for Learning Recovery Emergency Block Grant, In Person Instruction (IPI), Art, Music & Instructional Materials Block Grant, Child Nutrition Kitchen Infrastructure & Training Funds 2022, and California Community Schools Partnership Act, the removal of carry over funds for Unrestricted & Restricted Lottery, California Partnership Academies (CPA), CPA Clean Tech & Renewable Energy and CTEIG, recalculation of STRS on Behalf, and end of funding for State Mental Health-Related Services. 2024-25 decreases due to reduction in Transportation Reimbursement Program and end of funding for IPI Grant.

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

First Prior Year (2022-23)	23,349,132.00		
Budget Year (2023-24)	23,213,448.00	(.58%)	Yes
1st Subsequent Year (2024-25)	20,666,277.00	(10.97%)	Yes
2nd Subsequent Year (2025-26)	20,979,956.00	1.52%	No

Explanation:

2023-24 decreases due to the removal of carry over funds for K-12 Strong Workforce Program, Books for Schools, RMHS Robotics, Gene Haas Grant, Career Technical Education (CTE), Kaiser Student & Staff SEL Grant, VCOE Cal Safe and donations. Workers compensations dividend refund revenue, property insurance payment and other miscellaneous refunds

(required if Yes)

received in 2022-23 were removed. 2024-25 decreases mainly due to the removal of reimbursable E-Rate revenue for the IT switch project in 2023-24, end of funding for K-12 Strong Workforce Program, CA Energy Commission Grant, VCOE CalHOPE, VCOE Cal Safe, and CalSHAPE Grant and reductions in revenue for MHSOAC Wellness Centers and Medi-Cal Billing Option.

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

First Prior Year (2022-23)	25,854,358.00		
Budget Year (2023-24)	17,607,419.00	(31.90%)	Yes
1st Subsequent Year (2024-25)	9,793,791.00	(44.38%)	Yes
2nd Subsequent Year (2025-26)	9,825,042.00	.32%	No

Explanation:

(required if Yes)

2023-24 decreases mainly due to the end of one-time funding for ESSER, GEER and ELO Funds, the removal of carry over for: Unrestricted & Restricted Lottery, CPA, CTEIG, K-12 Strong Workforce Program, Title IV, Student Support & Academic Enrichment, Title III ELP, Education for Homeless Children & Youth and Educator Effectiveness 2021-22, end of funding for: ARP-HCY I, Food Service Staff Training 2021, Farm to School Grant, and TUPE and miscellaneous transfers from Books & Supplies to Salary & Benefits due to increasing payroll costs. 2024-25 decreases largely due to end of funding in 2023-24 for ESSER III, Art, Music & Instructional Materials Block Grant, and Kitchen Infrastructure & Training Funds and other miscellaneous changes.

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

First Prior Year (2022-23)	34,301,243.00		
Budget Year (2023-24)	42,984,703.00	25.32%	Yes
1st Subsequent Year (2024-25)	33,134,567.00	(22.92%)	Yes
2nd Subsequent Year (2025-26)	33,104,641.00	(.09%)	No

Explanation:

(required if Yes)

2023-24 increases due to budgeting year 2 of the A-G Access/Success and A-G Learning Loss Mitigation Grants, new funding for Learning Recovery Emergency Block Grant, ongoing repairs in RRMA, SPED due to increase in NPS & LCI costs, increase in district wide utilities including estimated costs for the new high school and budgeting for fund balance in MediCal funds. 2024-25 decreases mainly due to the transfer from Services & Other Operating Expenditures to Salary & Benefits for LCAP, end of funding in 2023-24 for: Strong Workforce Program, A-G Access/Success and A-G Learning Loss Mitigation, reductions in funds for services under Learning Recovery Emergency Block Grant and Medi-Cal Billing Option and other miscellaneous changes.

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)	120,127,640.00		
Budget Year (2023-24)	57,567,687.00	(52.08%)	Not Met
1st Subsequent Year (2024-25)	48,671,666.00	(15.45%)	Not Met
2nd Subsequent Year (2025-26)	48,984,599.00	.64%	Met

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

First Prior Year (2022-23)	60,155,601.00		
Budget Year (2023-24)	60,592,122.00	.73%	Met
1st Subsequent Year (2024-25)	42,928,358.00	(29.15%)	Not Met
2nd Subsequent Year (2025-26)	42,929,683.00	0.00%	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)

2023-24 decreases due to the removal of carry over funds for Title I, ESSA Title IV, Part A, Student Support & Academic Grant and Title III ELP. In addition, ESSER revenue is reduced because the revenue was received in 2022-23 but the carry over is not budgeted until First Interim when the actual carry over is determined after closing the 2022-23 books. The following programs completed in 2022-23: SPED Mental Health, American Rescue Plan-Homeless Children & Youth (ARP-HCY) I and VCOE ARP-HCYI. 2024-25 decreases due to end of funding in 2023-24 for ESSA School Improvement (CSI) Funding for LEAs, ESSER III, Education for Homeless Children & Youth McKinney-Vento Act, ARP-HCY II and Channel Islands National Park.

Explanation:

Other State Revenue

(linked from 6B

2023-24 decreases due to revenue received in 2022-23 not being fully expended and becoming fund balance which is budgeted in expenditures for Learning Recovery Emergency Block Grant, In Person Instruction (IPI), Art, Music & Instructional Materials Block Grant, Child Nutrition Kitchen Infrastructure & Training Funds 2022, and California Community Schools Partnership Act, the removal of carry over funds for Unrestricted & Restricted Lottery, California Partnership Academies (CPA), CPA Clean Tech & Renewable Energy and CTEIG, recalculation of STRS on Behalf, and end of funding

if NOT met)

for State Mental Health-Related Services. 2024-25 decreases due to reduction in Transportation Reimbursement Program and end of funding for IPI Grant.

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

2023-24 decreases due to the removal of carryover funds for K-12 Strong Workforce Program, Books for Schools, RMHS Robotics, Gene Haas Grant, Career Technical Education (CTE), Kaiser Student & Staff SEL Grant, VCOE Cal Safe and donations. Workers compensations dividend refund revenue, property insurance payment and other miscellaneous refunds received in 2022-23 were removed. 2024-25 decreases mainly due to the removal of reimbursable E-Rate revenue for the IT switch project in 2023-24, end of funding for K-12 Strong Workforce Program, CA Energy Commission Grant, VCOE CalHOPE, VCOE Cal Safe, and CalSHAPE Grant and reductions in revenue for MHSOAC Wellness Centers and Medi-Cal Billing Option.

- 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)

2023-24 decreases mainly due to the end of one-time funding for ESSER, GEER and ELO Funds, the removal of carryover for: Unrestricted & Restricted Lottery, CPA, CTEIG, K-12 Strong Workforce Program, Title IV, Student Support & Academic Enrichment, Title III ELP, Education for Homeless Children & Youth and Educator Effectiveness 2021-22, end of funding for: ARP-HCY I, Food Service Staff Training 2021, Farm to School Grant, and TUPE and miscellaneous transfers from Books & Supplies to Salary & Benefits due to increasing payroll costs. 2024-25 decreases largely due to end of funding in 2023-24 for ESSER III, Art, Music & Instructional Materials Block Grant, and Kitchen Infrastructure & Training Funds and other miscellaneous changes.

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

2023-24 increases due to budgeting year 2 of the A-G Access/Success and A-G Learning Loss Mitigation Grants, new funding for Learning Recovery Emergency Block Grant, ongoing repairs in RRMA, SPED due to increase in NPS & LCI costs, increase in district wide utilities including estimated costs for the new high school and budgeting for fund balance in MediCal funds. 2024-25 decreases mainly due to the transfer from Services & Other Operating Expenditures to Salary & Benefits for LCAP, end of funding in 2023-24 for: Strong Workforce Program, A-G Access/Success and A-G Learning Loss Mitigation, reductions in funds for services under Learning Recovery Emergency Block Grant and Medi-Cal Billing Option and other miscellaneous changes.

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?

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

296,459,655.00

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

0.00

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

296,459,655.00

8,893,789.65

8,893,790.00

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)	7,160,180.79	8,385,479.16	10,001,259.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	8,975,649.81	873,243.03	3,129,291.00
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)	16,135,830.60	9,258,722.19	13,130,550.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	238,672,693.13	279,515,972.06	333,375,281.00
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)	238,672,693.13	279,515,972.06	333,375,281.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	6.8%	3.3%	3.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.3%	1.1%	1.3%

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)	3,420,979.35	185,122,427.44	N/A	Met
Second Prior Year (2021-22)	(891,571.99)	198,799,281.67	.4%	Met
First Prior Year (2022-23)	(6,343,018.00)	229,608,910.00	2.8%	Not Met
Budget Year (2023-24) (Information only)	6,206,536.00	228,300,321.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

--

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	21,165,676.00	21,550,132.51	N/A		Met
Second Prior Year (2021-22)	24,187,536.00	24,971,111.86	N/A		Met
First Prior Year (2022-23)	18,884,345.00	24,079,542.00	N/A		Met
Budget Year (2023-24) (Information only)	17,736,524.00				

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.)	14,875	14,695	14,515
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?

No

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	0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	309,903,054.00	293,098,216.00	302,148,948.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	309,903,054.00	293,098,216.00	302,148,948.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,297,091.62	8,792,946.48	9,064,468.44
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)		9,297,091.62	8,792,946.48	9,064,468.44

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)	9,297,092.00	8,792,947.00	9,064,469.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	1,889,750.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	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)	9,297,092.00	10,682,697.00	9,064,469.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.64%	3.00%
District's Reserve Standard (Section 10B, Line 7):		9,297,091.62	8,792,946.48	9,064,468.44
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?

Yes

- 1b. If Yes, identify the expenditures:

HVAC construction and building the new Del Sol High School

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)	(15,324,148.00)			
Budget Year (2023-24)	(17,082,773.00)	1,758,625.00	11.5%	Not Met
1st Subsequent Year (2024-25)	(21,626,968.00)	4,544,195.00	26.6%	Not Met
2nd Subsequent Year (2025-26)	(21,876,930.00)	249,962.00	1.2%	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)	8,000,000.00			
Budget Year (2023-24)	0.00	(8,000,000.00)	(100.0%)	Not Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				Yes

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

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

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

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

Explanation:

(required if NOT met)

The contributions for Special Education are projected to increase \$2,557,252 due to the increase in certificated & classified salary and benefit costs and the continuing increase in costs for non-public schools, transportation and excess costs. The contribution for Routine Restricted Maintenance Account (RRMA) is projected to decrease (\$798,627). With completion of funding and unknown carryover, the general fund expenditures are lower than estimated actuals. The district is required to contribute 3% of the total general fund. For 2024-25 and 2025-26, the district increased the RRMA contribution from 3% to 5%.

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)

The decrease was for the transfer of funds to the Del Sol High School Startup Fund and the Solar Drive Debt.

- 1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information:

(required if YES)

Fund 215 Measure A has been fully expended. The HVAC projects and construction of the Del Sol High School are not yet completed. The change order costs are being charged to the Unrestricted General Fund.

HVAC at Pacifica High School, Oxnard High School and Rancho Campana High School estimated completion is 6/30/23. HVAC at Hueneme High School estimated completion is August 2023. Additional costs are unknown.

Del Sol High School 1st phase is due to complete in December 2023. Other phases are unknown. Additional costs are unknown.

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.

		# of Years	SACS Fund and Object Codes Used For:		Principal Balance
Type of Commitment	Remaining	Funding Sources (Revenues)		Debt Service (Expenditures)	as of July 1, 2023
Leases					
Certificates of Participation	21	010/250/251		010/250/251 - 7438/7439	51,315,355
General Obligation Bonds	24	510/514/515		510/514/515 - 7433/7434	468,796,070
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences	40	010/110/130		010/110/130	2,280,929

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

2010 Lease Agreement	4	010	010 - 7438/7439	6,241,216
2019 Lease				
TOTAL:				528,633,570

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	2,345,050	2,347,650	2,349,050	2,544,250
General Obligation Bonds	30,328,607	23,722,325	24,765,375	25,778,115
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
2010 Lease Agreement	1,288,971	1,381,619	1,428,428	1,476,832
2019 Lease	3,839,838			
Total Annual Payments:	37,802,466	27,451,594	28,542,853	29,799,197
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)

Yes

2. For the district's OPEB:

- a. Are they lifetime benefits?

Yes

- b. Do benefits continue past age 65?

Yes

- 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:

If an employee retired prior to 1991 their benefits are fully paid. Any employee who retired after 1991 pays the amount current employees are required to pay. Employees hired after July 1, 2004 are not entitled to lifetime medical benefits.

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

- a. Total OPEB liability

174,659,124.00

- b. OPEB plan(s) fiduciary net position (if applicable)

74,288,238.00

- c. Total/Net OPEB liability (Line 4a minus Line 4b)

100,370,886.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

6/30/2022

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

0.00

0.00

0.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

10,182,285.00

10,487,754.00

10,802,386.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

10,182,285.00

10,487,754.00

10,802,386.00

- d. Number of retirees receiving OPEB benefits

658.00

668.00

678.00

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

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

1

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

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	903.96	876.12	876.12	876.12

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: Jan 18, 2023
- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? Yes
- If Yes, date of Superintendent and CBO certification: Jan 18, 2023
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? Yes
- If Yes, date of budget revision board adoption: Mar 08, 2023
4. Period covered by the agreement: Begin Date: End Date:
5. Salary settlement: Budget Year (2023-24) 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

1,224,431

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

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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

Yes	Yes	Yes
17,534,994	18,061,044	18,602,875
98.2%	98.2%	98.2%
.9%	3.0%	3.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

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

Yes	Yes	Yes
1,665,642	1,697,289	1,546,377
1.9%	1.9%	(8.9%)

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?

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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	526.313	575.188	576.188	576.188

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

May 10, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

May 10, 2023

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

420,510

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

7. Amount included for any tentative salary schedule increases

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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

Yes	Yes	Yes
8,202,442	8,448,515	8,701,971
98.2%	98.2%	98.2%
.9%	3.0%	3.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Yes		
791,800		

additional 2.8% on-schedule raise

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

Yes	Yes	Yes
486,157	497,144	392,350
2.3%	2.3%	(21.1%)

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?

Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

Budget, July 1
Budget 2023-24

Technical Review Checks

Phase - All

Display - All Technical Checks

Oxnard Union High

Ventura County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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

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

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

Oxnard Union High

Ventura County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).	<u>Passed</u>
PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
<u>GENERAL LEDGER CHECKS</u>	
AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.	<u>Passed</u>
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).				<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.				<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.				<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.				<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.				<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.				<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.				<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).				<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.				<u>Passed</u>
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:				<u>Exception</u>
FUND	RESOURCE	OBJECT	VALUE	
01	7425	8590	(\$1,281,113.00)	
Explanation: The negative revenue under Resource 7425 Object 8590 is attributed to the 10% allocation requirement for Resource 7426 ELO Grant: Paraprofessional Staff that was not previously recorded in the prior fiscal year.				
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.				<u>Passed</u>
REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:				<u>Exception</u>
FUND	RESOURCE	VALUE		
01	7425	(\$1,281,113.00)		
Explanation: The negative revenue under Resource 7425 Object 8590 is attributed to the 10% allocation requirement for Resource 7426 ELO Grant: Paraprofessional Staff that was not previously recorded in the prior fiscal year.				
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.				<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.				<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.				<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.				<u>Passed</u>

SUPPLEMENTAL CHECKS

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

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	68	72	73	73

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

134,343

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
1,678,632	1,728,991	1,780,861
98.2%	98.2%	98.2%
.9%	3.0%	3.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
186,459	91,248	51,195
2.1%	.9%	.5%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
85,435	86,425	86,425
(.3%)	1.2%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 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?	No
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?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

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			62,613.50		
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)			62,613.50		
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	1,341.00	1,490.00	11.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,341.00	1,490.00	11.1%
TOTAL, REVENUES			1,341.00	1,490.00	11.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	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	1,341.00	1,490.00	11.1%
5) TOTAL, REVENUES			1,341.00	1,490.00	11.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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)			1,341.00	1,490.00	11.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,341.00	1,490.00	11.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	62,016.00	63,357.00	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,016.00	63,357.00	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			62,016.00	63,357.00	2.2%
2) Ending Net Position, June 30 (E + F1e)			63,357.00	64,847.00	2.4%
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	63,357.00	64,847.00	2.4%

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)	15,269.51	15,269.51	16,233.52	14,875.28	14,875.28	15,826.44
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)	15,269.51	15,269.51	16,233.52	14,875.28	14,875.28	15,826.44
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	32.43	32.43	32.43	32.43	32.43	32.43
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	32.43	32.43	32.43	32.43	32.43	32.43
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,301.94	15,301.94	16,265.95	14,907.71	14,907.71	15,858.87
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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.

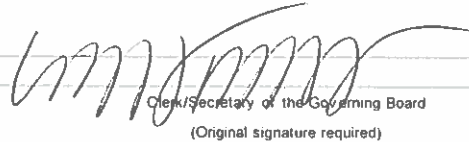
Budget available for inspection at:

Place: 1800 Solar Drive

Date: 5/26/23

Adoption Date: 6/28/23

Signed


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

Public Hearing:

Place: 1800 Solar Drive

Date: 5/31/23

Time: 7:00PM

Contact person for additional information on the budget reports

Name: Ted P. Lawrence

Title: Assistant Superintendent Business Services

Telephone: (805) 834-1461

E-mail: ted.lawrence@oxnardunion.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form D1CS). 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

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

56 72546 0000000
Form CB
E8BC7TM9YC(2023-24)

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			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? • Adoption date of the LCAP or an update to the LCAP:		X
			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:

6-28-23

For additional information on this certification, please contact:

Name: Ted P. Lawrence

Title: Assistant Superintendent Business Services

Telephone: (805) 834-1461

E-mail: ted.lawrence@oxnardunion.org

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	240,859,518.00	1.77%	245,126,800.00	0.24%	245,724,339.00
2. Federal Revenues	8100-8299	185,864.00	0.00%	185,864.00	0.00%	185,864.00
3. Other State Revenues	8300-8599	4,869,551.00	-2.89%	4,728,605.00	-0.02%	4,727,859.00
4. Other Local Revenues	8600-8799	5,674,697.00	-24.44%	4,287,778.00	0.03%	4,289,092.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(17,082,773.00)	26.60%	(21,626,968.00)	1.16%	(21,876,930.00)
6. Total (Sum lines A1 thru A5c)		234,506,857.00	-0.77%	232,702,079.00	0.15%	233,050,224.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				106,956,760.00		110,341,119.00
b. Step & Column Adjustment				1,725,422.00		1,572,109.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,658,937.00		3,710,173.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	106,956,760.00	3.16%	110,341,119.00	4.79%	115,623,401.00
2. Classified Salaries						
a. Base Salaries				25,623,114.00		26,081,578.00
b. Step & Column Adjustment				401,128.00		303,178.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				57,336.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,623,114.00	1.79%	26,081,578.00	1.16%	26,384,756.00
3. Employee Benefits	3000-3999	66,051,080.00	3.88%	68,611,067.00	3.84%	71,248,754.00
4. Books and Supplies	4000-4999	5,797,490.00	-12.38%	5,079,690.00	3.54%	5,259,699.00
5. Services and Other Operating Expenditures	5000-5999	19,692,933.00	-3.24%	19,054,061.00	3.28%	19,679,949.00
6. Capital Outlay	6000-6999	6,886,323.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,869,939.00	3.74%	1,939,847.00	3.61%	2,009,817.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,577,318.00)	-14.82%	(3,899,154.00)	0.80%	(3,930,274.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		228,300,321.00	-0.48%	227,208,208.00	3.99%	236,276,102.00

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)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		6,206,536.00		5,493,871.00		(3,225,878.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		17,736,524.00		23,943,060.00		29,436,931.00
2. Ending Fund Balance (Sum lines C and D1)		23,943,060.00		29,436,931.00		26,211,053.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	510,000.00		510,000.00		510,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	14,135,968.00		18,244,234.00		16,636,584.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,297,092.00		8,792,947.00		9,064,469.00
2. Unassigned/Unappropriated	9790	0.00		1,889,750.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,943,060.00		29,436,931.00		26,211,053.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,297,092.00		8,792,947.00		9,064,469.00
c. Unassigned/Unappropriated	9790	0.00		1,889,750.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		9,297,092.00		10,682,697.00		9,064,469.00
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.						
2024-25 B1d: \$1,658,937 is due to budgeting 1.0FTE for an additional Del Sol High School Assistant Principal position and the transfer of 7.0FTE Teachers & 8.0FTE Counselors to Resource 0709 LCAP due to Resource 7422 In-Person Instruction (IPI) Grant funding ending in 2023-24. 2024-25 B2d: \$57,336 is due to budgeting 1.0FTE for an additional Del Sol High School Site Admin Secretary position. 2025-26B1d: \$3,710,173 is due to the removal of the Unit Share credits for Professional Development Days and 2.25% Learning Recovery Emergency Block Grant. 2023-24 RESERVES: Summer School Reserve: \$2,032,521, 2022-23 Unallocated Unit Share: \$1,971,629 and 2023-24 Projected Unit Share Fund Balance: \$10,131,818 2024-25 RESERVES: Summer School Reserve: \$2,638,987 and Unallocated Unit Share: \$15,605,247 2025-26 RESERVES: Summer School Reserve: \$3,245,453 and Unallocated Unit Share: \$13,391,131						

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%	
2. Federal Revenues	8100-8299	13,021,492.00	-31.49%	8,921,288.00	0.00%	8,921,288.00
3. Other State Revenues	8300-8599	16,277,332.00	-12.95%	14,169,632.00	0.00%	14,169,632.00
4. Other Local Revenues	8600-8799	17,538,751.00	-6.62%	16,378,499.00	1.91%	16,690,864.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	17,082,773.00	26.60%	21,626,968.00	1.16%	21,876,930.00
6. Total (Sum lines A1 thru A5c)		63,920,348.00	-4.42%	61,096,387.00	0.92%	61,658,714.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,933,984.00		5,219,963.00
b. Step & Column Adjustment				5,888.00		5,908.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,719,909.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,933,984.00	-24.72%	5,219,963.00	0.11%	5,225,871.00
2. Classified Salaries						
a. Base Salaries				12,181,100.00		12,060,843.00
b. Step & Column Adjustment				153,243.00		108,727.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(273,500.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,181,100.00	-0.99%	12,060,843.00	0.90%	12,169,570.00
3. Employee Benefits	3000-3999	19,376,262.00	-4.66%	18,474,098.00	1.29%	18,712,931.00
4. Books and Supplies	4000-4999	11,809,929.00	-60.08%	4,714,101.00	-3.16%	4,565,343.00
5. Services and Other Operating Expenditures	5000-5999	23,291,770.00	-39.55%	14,080,506.00	-4.66%	13,424,692.00
6. Capital Outlay	6000-6999	1,679,166.00	238.75%	5,688,139.00	7.08%	6,090,961.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,456,653.00	0.00%	2,456,653.00	0.00%	2,456,653.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,873,869.00	-17.51%	3,195,705.00	0.97%	3,226,825.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		81,602,733.00	-19.26%	65,890,008.00	-0.03%	65,872,846.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(17,682,385.00)		(4,793,621.00)		(4,214,132.00)

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)		35,509,039.00		17,826,654.00		13,033,033.00
2. Ending Fund Balance (Sum lines C and D1)		17,826,654.00		13,033,033.00		8,818,901.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	17,826,654.00		13,033,033.00		8,818,901.00
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)		17,826,654.00		13,033,033.00		8,818,901.00
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.						
2024-25B1d: (\$1,719,909) is due to the removal of Certificated salaries for funding ending in 2023-24 for Resource 7422: In-Person Instruction (IPI) Grant (7.0FTE Teachers & 8.0FTE Counselors transferred to Resource 0709 LCAP) and the reallocation of budget for Certificated salaries to book and supplies under Resource 9043: Mental Health Services Oversight & Accountability Commission (MHSOAC) Wellness Centers Grant. 2024-25 B2d: (\$273,500) is due to the removal of Classified salaries for funding ending in 2023-24 for Resources: 3214 ESSER III and 5630 ESEA (ESSA): Education for Homeless Children and Youth.						

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	240,859,518.00	1.77%	245,126,800.00	0.24%	245,724,339.00
2. Federal Revenues	8100-8299	13,207,356.00	-31.04%	9,107,152.00	0.00%	9,107,152.00
3. Other State Revenues	8300-8599	21,146,883.00	-10.63%	18,898,237.00	0.00%	18,897,491.00
4. Other Local Revenues	8600-8799	23,213,448.00	-10.97%	20,666,277.00	1.52%	20,979,956.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		298,427,205.00	-1.55%	293,798,466.00	0.31%	294,708,938.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				113,890,744.00		115,561,082.00
b. Step & Column Adjustment				1,731,310.00		1,578,017.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(60,972.00)		3,710,173.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	113,890,744.00	1.47%	115,561,082.00	4.58%	120,849,272.00
2. Classified Salaries						
a. Base Salaries				37,804,214.00		38,142,421.00
b. Step & Column Adjustment				554,371.00		411,905.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(216,164.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,804,214.00	0.89%	38,142,421.00	1.08%	38,554,326.00
3. Employee Benefits	3000-3999	85,427,342.00	1.94%	87,085,165.00	3.30%	89,961,685.00
4. Books and Supplies	4000-4999	17,607,419.00	-44.38%	9,793,791.00	0.32%	9,825,042.00
5. Services and Other Operating Expenditures	5000-5999	42,984,703.00	-22.92%	33,134,567.00	-0.09%	33,104,641.00
6. Capital Outlay	6000-6999	8,565,489.00	-33.59%	5,688,139.00	7.08%	6,090,961.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,326,592.00	1.62%	4,396,500.00	1.59%	4,466,470.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(703,449.00)	0.00%	(703,449.00)	0.00%	(703,449.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		309,903,054.00	-5.42%	293,098,216.00	3.09%	302,148,948.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(11,475,849.00)		700,250.00		(7,440,010.00)

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)		53,245,563.00		41,769,714.00		42,469,964.00
2. Ending Fund Balance (Sum lines C and D1)		41,769,714.00		42,469,964.00		35,029,954.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	510,000.00		510,000.00		510,000.00
b. Restricted	9740	17,826,654.00		13,033,033.00		8,818,901.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	14,135,968.00		18,244,234.00		16,636,584.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,297,092.00		8,792,947.00		9,064,469.00
2. Unassigned/Unappropriated	9790	0.00		1,889,750.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		41,769,714.00		42,469,964.00		35,029,954.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,297,092.00		8,792,947.00		9,064,469.00
c. Unassigned/Unappropriated	9790	0.00		1,889,750.00		0.00
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)		9,297,092.00		10,682,697.00		9,064,469.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.64%		3.00%
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?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		14,875.28		14,694.98		14,514.68
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		309,903,054.00		293,098,216.00		302,148,948.00
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)		309,903,054.00		293,098,216.00		302,148,948.00
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)		9,297,091.62		8,792,946.48		9,064,468.44
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)		9,297,091.62		8,792,946.48		9,064,468.44
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



Action Item

TO: Board of Trustees and Superintendent of Schools

PRESENTED BY: Ted P. Lawrence, Assistant Superintendent Business Services

BOARD AGENDA ITEM: Consideration of Approval of the Adopted Budget, Fiscal Year 2023-24

BOARD MEETING DATE: June 28, 2023

BACKGROUND:

Pursuant to the Education Code, the governing board of a school district must approve an annual Adopted Budget prior to July 1 each fiscal year. Prior to adoption, the board must hold at least one public hearing to provide the public the opportunity to comment on the proposed Adopted Budget. On May 31, 2023, the Board of Trustees conducted public hearings to receive input on the proposed 2023-24 Adopted Budget. The meeting agenda for June 28, 2023 includes Board consideration of approval of the 2023-24 Adopted Budget.

At the time of preparation of the proposed 2023-24 Adopted Budget, the State had not adopted a 2023-24 budget. Therefore, some of the State income assumptions contained in the District's proposed budget may change. Any unanticipated changes to the State budget, as well as final 2022-23 ending balance figures will be included in the 2023-24 First Interim Revision and Financial Report to be presented to the Board of Trustees in December 2023.

ADMINISTRATIVE DISCUSSION:

The proposed 2023-24 budget has been prepared and a summary of the proposed revenues, expenditures, transfers, and fund balances are attached.

FISCAL IMPACT:

The proposed 2023-24 Adopted Budget projects the unrestricted ending fund balance to be \$23,943,060 and the restricted ending fund balance to be \$17,826,654 for a total of \$41,769,714.

RECOMMENDATION:

It is the recommendation of District Administration that the Board of Trustees approve the 2023-24 Adopted Budget Financial Report and authorize the Superintendent or designee to sign the Adopted Budget Certification.

2023-24 Proposed Budget Summary

2023-24 Fiscal Overview

The Governor's May Revise reflects fully funding the statutory COLA (cost of living allowance) and avoids cuts to ongoing educational programs, the state budget reflects an estimated \$31.5 billion deficit for the 2023-24 fiscal year. The May Revise proposes to address this deficit through funding delays, reductions and pullbacks, fund shifts, trigger reductions and borrowing and funding delays for school facilities. The major pullbacks are for the Art, Music and Instructional Materials Block Grant and Learning Recovery Emergency Block Grant. The current state revenue forecast only assumes slower economic growth; however, many economists believe that a mild recession will occur in 2023 or 2024. As a result, there is a risk of further state revenue shortfalls that could result in additional cuts to education spending and/or withdrawals from the PSSSA (Public School System Stabilization Account).

In addition, most COVID-19 fiscal relief funding (e.g., Governor's Emergency Relief (GEER), Elementary and Secondary Emergency Relief Fund [ESSER], In Person Instruction and Expanded Learning Opportunities Grant) will expire on or before September 30, 2024. ESSER II and GEER II funding expires on September 30, 2023.

Along with other school districts in the state, declining enrollment has an impact Average Daily Attendance (ADA) which is impacting a reduction in funding. With the 2021-22 ADA Loss Mitigation calculated in the 3-year rolling average, this will help with the off-set of loss ADA.

2023-24 Budget Development Assumptions

There are many unpredictable factors that affect revenues and expenditures. The District bases the 2023-24 budget on assumptions. This is the best information available at the time the budget is developed. The budget report, therefore, should be considered a "financial snapshot" on the date it is approved.

As variables change, formal adjustments approved by the Governing Board are made throughout the course of the year. The District utilizes School Services of California, Inc. dartboards which provides officially recognized financial information for budgetary reporting. The district's budgetary methodology encompasses the following assumptions for developing the 2023-24 Adopted budget:

- The district uses the FCMAT calculator for the LCFF revenue projection.
- The district questions and/or validates all new requests for expenditure increases.
- The district holds the line on expenses and budgetary increases to the best extent possible and all budgetary increases are reviewed on a case-by-case basis – most increases are made because of normal operations for employee salaries and benefit costs and adjustments for utilities and other services.
- The budget includes a proportional allocation to provide supplemental services to English Learners (EL), Low Income and Foster Youth students through the Local Control Accountability Plan (LCAP).

The financial assumptions upon which the 2023-24 budget report is based are as follows:

REVENUE

- ✓ Cost of Living Allowance (COLA) is projected at 8.22% for the Local Control Funding Formula (LCFF), Special Education, Mandated Block Grant and Child Nutrition.
- ✓ Local Control Funding Formula (LCFF) is projected to increase over prior year \$1,131 per Average Daily Attendance (ADA).
- ✓ LCFF Average Daily Attendance (ADA) is calculated based on the 3-year average which is 15,858.87.
- ✓ Lottery revenue is based on \$170 per ADA for Unrestricted and \$67 per ADA for Restricted Prop. 20.

- ✓ Mandated Block Grant is based on \$72.84 per ADA.
- ✓ Federal Programs are based on 2022-23 revenue and will be revised at 1st Interim. The federal fiscal year is October 1 through September 30.

EXPENDITURES

- ✓ Teacher Student ratio was staffed at 30:1 for the comprehensive high schools and flat staffing for the alternative schools (Frontier 11.00 fte, Oxnard Middle College 6.0 fte and Condor 16.0 fte). The ratio is not used for Special Education staffing.
- ✓ Del Sol High School teacher staffing includes 20.0 fte.
- ✓ Additional teachers staffed include 1.0 fte GED, 4.0 fte Condor and 7.0 fte Frontier in Supplemental/Concentration Funding.
- ✓ Increase staff costs for step/column and longevity movement.
- ✓ CalSTRS employer rate of 19.10% remained the same as 2022-23.
- ✓ CalPERS employer rate of 26.68% an increase of 1.31% over the 2022-23 rate of 25.37%.
- ✓ Employee health and welfare increased by approximately 3%.
- ✓ Unforeseen construction costs of \$5,152,500.

Revenue Summary

The District's total projected revenues for the 2023-24 Adopted Budget totals \$298,427,205 which is a decrease of **(\$50,356,122)** over the 2022-23 Estimated Actuals of \$348,783,327.

Local Control Funding Formula (LCFF)

The District's LCFF funding at budget adoption totals \$240,859,518 which is projected to increase \$12,203,831 over the 2022-23 Estimated Actuals of \$228,655,687.

The District uses the Fiscal Crisis & Management Assistance Team (FCMAT) calculator for the LCFF revenue projection. The 2023-24 base grant is \$12,015 and Grade Span Adjustment of \$312 for a total of \$12,327 per ADA. There is also a 20% supplemental grant and 65% concentration grant above 55% for students that are eligible through Free and Reduced Priced Meal (FRPM), English Learner and Foster Youth. This funding is based on the unduplicated pupil percentage times the 20% Supplemental Grant and 65% Concentration Grant. The total LCFF entitlement per ADA is \$15,188.

At budget adoption, the District's projected unduplicated pupil 3 year rolling percentage is 68.70% which is a decrease of **(.23%)**.

Federal Revenues

The District's Federal revenues at budget adoption totals \$13,207,356 which is projected to decrease by **(\$18,094,607)** compared to the 2022-23 Estimated Actuals of \$31,301,963.

The decrease is due to budgeting in 2022-23 for 2021-22 carryover funds in Title I **(\$1,135,381)**, ESSA Title IV, Part A, Student Support and Academic Enrichment Grant **(\$282,602)**, and Title III English Learner Program **(\$74,789)**.

ESSER revenue is reduced by **(\$16,469,706)** because the revenue was received in 2022-23 so the carryover in revenue is not budgeted until the First Interim when the carryover is calculated when the 2022-23 books are closed.

The following programs completed in 2022-23, Special Education Mental Health (\$198,217), American Rescue Plan-Homeless Children and Youth I (\$74,384) and the Ventura County Office of Education American Rescue Plan Homeless Children and Youth I (\$70,000).

A reduction in funding for the National Park Services (\$42,820).

All of the reductions were off-set by increases in ROTC reimbursement \$29,011, ESSA School Improvement (CSI) funding \$151,717, Special Education IDEA funding \$66,374, Carl Perkins funding \$5,133 and Title II Supporting Effective Instruction \$1,057.

Other State Revenue

The District's Other State revenues at budget adoption totals \$21,146,883 which is projected to decrease (\$44,329,662) compared to 2022-23 Estimated Actuals of \$65,476,545.

The decrease is due to the revenue received in 2022-23 and not being fully expended and becoming fund balance which is budgeted in expenditures. This includes Learning Recovery Emergency Block Grant (\$25,631,184), In Person Instruction Grant (\$1,186,812), Art, Music and Instructional Materials Block Grant (\$10,339,712), Child Nutrition Kitchen Infrastructure and Training Funds 2022 (\$2,134,639) and California Community Schools Partnership Act (\$200,000).

The decrease is due to budgeting in 2022-23 for 2021-22 carryover funds in Unrestricted Lottery (\$189,560), Restricted Lottery (\$37,721), California Partnership Academies (\$220,934), California Partnership Academies Green and Renewable (\$6,810), Career Technical Education Incentive Grant (\$1,976,532).

Recalculation of the STRS on Behalf which is the retirement liability entry (\$418,048).

Funding unknown at the time of development for the 2023-24 Adopted Budget, State Testing (\$36,384), Pass through for K-12 Strong Workforce Program for feeder schools (\$927,961), and TUPE Prop 56 funds (\$250,000).

End of funding for State Mental Health-Related Services (\$1,138,552).

All of the reductions were off-set by increases in Mandated Costs Block Grant \$65,787, Transportation Reimbursement Program \$222,756 and Classified School Employee Summer Assistance Program \$76,644.

Other Local Revenue

The District's Other Local revenues at budget adoption totals \$23,213,448 which is projected to decrease by (\$135,684) Adopted Budget compared to the 2022-23 Estimated Actuals of \$23,349,132.

The decrease is due to budgeting in 2022-23 for 2021-22 carryover funds in K-12 Strong Workforce Program (\$2,965,364), Books for Schools (\$401), Rio Mesa High School Robotics (\$763), Gene Haas Grant (\$17,786), Career Technical Education (\$48,636), Kaiser Student & Staff SEL Grant (\$20,000), Ventura County Office of Education Cal Safe (\$3,000) and donations (\$27,993). These amounts may be budgeted at First Interim when the carryover is recalculated at closing.

Funding unknown at the time of development for the 2023-24 Adopted Budget. These are items that are budgeted when the funds are received such as workers compensation dividend refunded around September (\$802,894), property insurance payment (\$326,942) and restitution, sales of surplus items and refunds from prior year credits (\$149,031).

All of the reductions were off-set by increases in Facility Rental \$2,391, Summer School revenue \$708,140, E-Rate reimbursement \$1,302,452 and Medi-Cal Billing Option Program Reimbursement \$414,905.

Carryover funds for the California Schools Healthy Air, Plumbing and Efficiency Program (CalSHAPE) \$379,981.

Cost of Living Allowance (COLA) of 8.22% for the Special Education Apportionment \$1,400,484.

Expenditure Summary

The District's total projected expenditures for the 2023-24 Adopted Budget totals \$309,903,054 which is a decrease of **(\$15,472,227)** over the 2022-23 Estimated Actuals of \$325,375,281.

Certificated Salaries

Are projected to be \$113,890,744 which is a decrease of **(\$1,124,933)** over the 2022-23 Estimated Actuals of \$115,015,677.

The reduction is due to the decrease in staffing due to declining enrollment, removal of the 2022-23 2.75% one-time payment, carryover for extra duty and end of funding. This was off-set by an increase for step and column and new funding for the Coordinator of Community Schools.

Classified Salaries

Are projected to be \$37,804,214 which an increase of \$2,196,284 over the 2022-23 Estimated Actuals of \$35,607,930.

The increase is due to additional FTE for staffing at Del Sol High School, Position Control Accountant, Bilingual Paraeducators, 1:1 Paraeducators, HVAC Technicians and Locksmith. This was off-set with the removal of the 2022-23 2.75% one-time payment.

Employees Benefits

Are projected to be \$85,427,342 which is a decrease of **(\$1,903,478)** over the 2022-23 Estimated Actuals of \$87,330,820.

The decrease in benefits includes the reduction in FTE, removal of the one-time pay and off-set with the increase for step and column, longevity and new position for Certificated salaries. Included are decreases to CalSTRS **(\$550,327)**, OASDI/Medicare **(\$21,773)**, Health and Welfare **(\$537,264)**, State Unemployment Insurance (SUI) has a decrease due to the reduction in the annual rate **(\$519,641)** and Workers Compensation **(\$33,293)**.

The decreases are off-set with the increase in FTE, longevity, and 2.8% not included in the estimated actuals for Classified salaries. Included are increases to CalPERS, which includes a rate increase \$913,845, OASDI/Medicare \$159,619, Health & Welfare has a decrease due to not budgeting in vacancies **(\$858,108)**, State Unemployment Insurance (SUI) has a decrease due to the reduction in the annual rate **(\$170,489)**, Workers Compensation \$22,686.

This is off-set by a reduction in retiree benefits of **(\$308,733)** which will be adjusted at the First Interim due to retirements and actual rates for calendar year 2024.

Books and Supplies

Are projected to be \$17,607,419 which is a decrease of **(\$8,246,939)** over the 2022-23 Estimated Actuals of \$25,854,358.

The majority of the decrease is due to the end of one-time funding for Elementary and Secondary School Emergency Relief (ESSER), Governor's Emergency Education Relief (GEER) and Expanded Learning Opportunities (ELO) Funds. Included are ESSER II **(\$1,337,098)**, ELO ESSER II State Reserve **(\$2,076,396)**, ELO GEER II **(\$476,551)**, ELO ESSER III State Reserve Emergency Needs **(\$717,422)** and ELO ESSER III State Reserve Learning Loss **(\$270,405)**.

Decrease due to 2021-22 carryover that is budgeted in 2022-23. The 2022-23 carryover will be budgeted at the 2023-24 First Interim after the closing of the 2022-23 books when carryover will be calculated. Included in the decrease are Unrestricted Lottery (\$940,225), Restricted Lottery (\$593,282), California Partnership Academy (CPA) (\$155,025), California Technical Education Incentive Grant (CTEIG) (\$1,822,674), K-12 Strong Workforce Program (\$1,781,301), Title IV, Student Support and Academic Enrichment (\$97,678), Title III English Learner Program (\$59,794), Education for Homeless Children and Youth (\$25,830), and Educator Effectiveness 2021-22 (\$42,382).

Transfer the budget from Books and Supplies to Salary and Benefits in the following programs: 15% Concentration Student Wellness Specialist who were moved from Title I (\$461,209), Transportation Bus Drivers who were moved from LCAP (\$667,426), and In-Person Instruction (IPI) for Teachers (\$923,224).

End of programs: American Rescue Program-Homeless Children and Youth (\$25,830), Food Service Staff Training 2021 (\$64,804), Farm to School Grant (\$49,471), and Tobacco Use Prevention (TUPE) (\$13,441).

This was off-set with new funding for Kitchen Infrastructure and Training 2022 \$2,132,639, increase in Transportation fuel costs \$218,273 and \$123,167 in miscellaneous changes.

Services and Other Operating

Are projected to be \$42,984,703 which is an increase of \$8,683,460 over the 2022-23 Estimated Actuals of \$34,301,243.

The increase is due to the budgeting for year 2 of the A-G Access/Success Grant \$3,105,688 and A-G Learning Loss Mitigation Grant \$1,193,964.

New funding for Learning Recovery Emergency Block Grant (which may be revised at First Interim) \$2,596,000.

Increase in budget due to ongoing repairs in Routine Restricted Maintenance \$845,811, Special Education due to increase in Non-Public Schools (NPS) and Licensed Children's Institutions (LCI) \$2,633,936 and district wide utilities that include the estimated costs for the new high school \$1,114,054.

Budgeting for fund balance which includes MediCal funds \$1,311,810.

Increase in LCAP for subscriptions and software \$579,723 and \$85,508 in miscellaneous changes.

These increases are off-set by decreases in the 15% Concentration Funding which was transferred to salary and benefits for Student Wellness Specialist (\$264,448), and Title I reallocated to supplies for homeless students (\$532,188).

End of Funding for ESSER II (\$588,402), ELO ESSER III State Reserve Emergency Needs (\$636,147), Special Education IDEA Mental Health Average Daily Attendance (ADA) Allocation (\$196,584), Special Education Dispute Prevention and Dispute Resolution (\$27,800), Special Education learning Recovery Support (\$152,233), State Mental Health Related Services (\$1,138,552), Tobacco Use and Prevention (TUPE) (\$199,518), Expanded Learning Opportunities Grant (\$104,424), In-Person Instruction Grant (\$100,000).

Decrease due to 2021-22 carryover that is budgeted in 2022-23. The 2022-23 carryover will be budgeted at the 2023-24 First Interim after the closing of the 2022-23 books when carryover will be calculated. Included in the decrease are K-12 Strong Workforce Program (\$671,722).

Capital Outlay

Is projected to be \$8,565,489 which is a decrease of (\$13,994,091) over the 2022-23 Estimated Actuals of \$22,559,580.

The decrease is due to the reduction in Routine Restricted Maintenance for construction costs (\$2,724,888) that were unknown at the time of budgeting for the 2023-24 Adopted Budget. This will be revisited during the First Interim.

ESSER III funds that were used for the Hueneme High School HVAC project were not budgeted in the Adopted Budget due to the unknown amount of carryover and completion of the project (\$7,541,019).

The district budgeted in fiscal year 2022-23 for construction costs to be transferred to the Art, Music and Instructional Materials Block Grant. Estimated carryover is not being budgeted in fiscal year 2023-24 due to the uncertainty of state funding (\$7,000,000).

Miscellaneous changed for one-time purchases of (\$315,938).

The decreases are off-set with increases for ERate equipment replacement \$1,730,823, increase to “unforeseen” construction budget of \$4,350,100 paid with the general fund \$802,400, Special Education Vans to be purchased with Learning Recovery Emergency Block Grant Funds \$674,550 and for CalShape carryover \$379,981.

Other Outgo

Is projected to be \$3,623,143 which is a decrease of (\$1,082,530) over the 2022-23 Estimated Actuals of \$4,705,673.

Transfer of pass through funds to other schools was not budgeted in the K-12 Strong Workforce Program due to the unknown continuation of the program (\$927,961).

The indirect costs for Adult Education increased due to the increase in the indirect cost rate. An increase to indirect is actually a credit to the expense so the amount increased is (\$202,501).

This was off-set by an increase to our debt service for the Solar Panel payment \$33,388 and increase for SPED excess costs of \$14,544.

Other Financing Sources/Uses

Contributions

The General Fund Contributions at budget adoption totals \$17,082,773 which is projected to increase \$1,758,625 compared to the 2022-23 Estimated Actuals of \$15,324,148.

The contributions for Special Education are projected to increase \$2,557,252. This is due to the increase in salary and benefit costs for certificated and classified and the continuing increase in costs for non-public schools, transportation and excess costs.

The contribution for Routine Restricted Maintenance Account (RRMA) is projected to decrease (\$798,627). With the completion of funding and unknown carryover the general fund expenditures are lower than estimated actuals. The district is required to contribute 3% of the total general fund.

Interfund Transfers Out

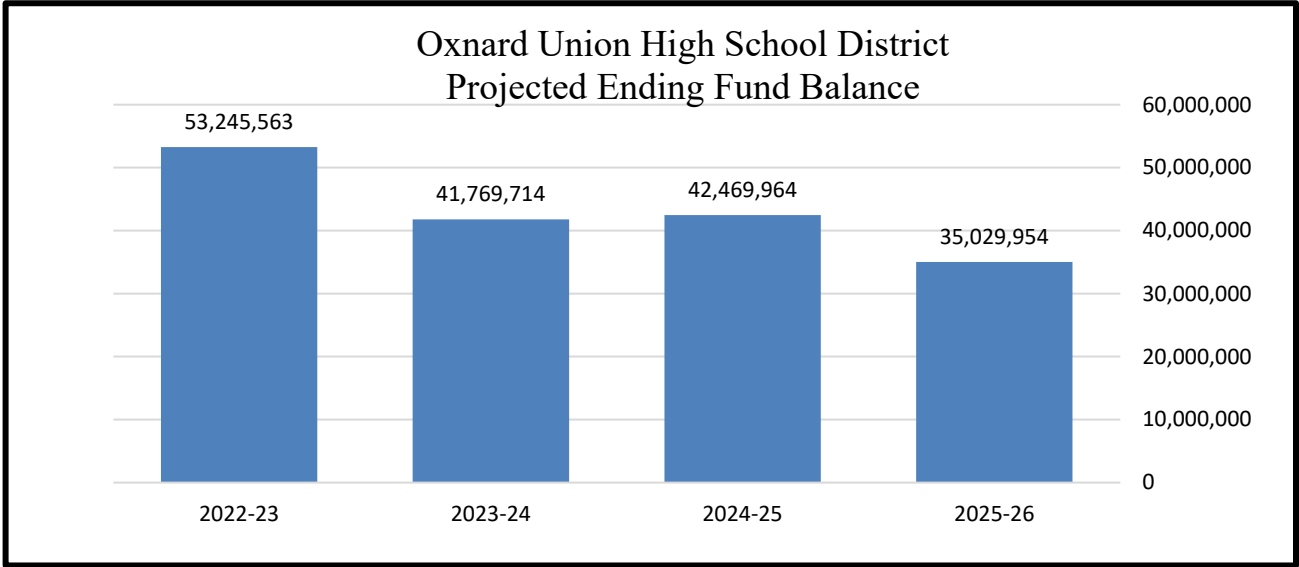
Is projected to be \$0 (zero) which is a decrease of (\$8,000,000) over the 2022-23 Estimated Actuals of \$8,000,000.

The decrease is for the transfer of funds to the Del Sol High School Startup Fund. This may change after the 2022-23 Unaudited Actuals which is also known as the closing of the 2022-23 Books. If there is additional fund

balance from 2022-23, the district could transfer the funds to the Del Sol High School Startup Fund for additional construction costs at the First Interim.

Ending General Fund Balance

The Adopted Budget projects a decrease of **(\$11,475,849)** in the ending balance over the 2022-23 Estimated Actuals. The Unrestricted General Fund has a surplus of \$6,206,536 and the Restricted General Fund has a deficit of **(\$17,082,773)** which is a result of budgeting resources that allow Fund Balance.



The District’s Components of End Fund Balances are as follows:

Fund Balance Components	2022-23 Estimated Actuals	2023-24 Adopted Budget	2024-25 Projected Budget	2025-26 Projected Budget
Revolving Cash & Stores Inventory	\$601,824	\$510,000	\$510,000	\$510,000
Reserve for Economic Uncertainty (3%)	10,001,259	9,297,092	8,792,947	9,064,469
Restricted	35,509,039	17,826,654	13,033,033	8,818,901
Summer School Reserve	2,032,521	2,032,521	2,638,987	3,245,453
Unallocated Unit Share	1,971,629	1,971,629	15,605,247	13,391,131
Projected Unit Share Fund Balance	0	10,131,818	0	
Unassigned/Unappropriated	3,129,291	0	1,889,750	0
Total	\$53,245,563	\$41,769,714	\$42,469,964	\$35,029,954

Local Control Accountability Plan (LCAP) Budget

The Local Control Accountability Plan (LCAP) budget provides supplemental services to the District's English learners, free and reduced-price meal program eligible, foster youth. The projected 2023-24 Supplemental revenue is \$26,860,638 and the Concentration revenue is \$17,408,587 for a total of \$44,269,225. These funds are considered unrestricted, but the District budgets the Supplemental & Concentration funds in a locally defined revenue.

Goal	Action	Budget
Instruction		
1110	Professional Development	4,661,866
1111	Welcome Center	268,034
1112	Redesignation of English Learners	80,798
1113	California Assessment of Student Performance and Progress (CAASPP)	43,092
1114	Advanced Placement (AP) and International Baccalaureate (IB)	161,595
1115	California State Seal of Biliteracy (SBB)	26,933
1118	School and Home Communication	25,263
1119	Parent/Guardian trainings around various themes of technology, instruction and supporting student achievement	21,546
1120	Parent Liaison	38,252
1210	Professional Collaborative Learning	161,595
1310	Lesson Study	22,623
1410	English Language Proficiency for California (ELPAC)	596,295
1510	Open Educational Resources (OER)	0
1610	Educational Technology Subscriptions and Library Support	5,649,204
1710	Instructional Specialist	965,636
1810	Educational Technology	1,404,228
1910	Site Learning Technology (LIT) Coach	4,687,673
		18,814,633
College, Career and Life Readiness		
2110	College Partnerships	383,092
2310	AVID	326,253
2410	PSAT	10,950
2510	Advanced Placement & IB Programs	1,052,143
2610	Counseling & Guidance	735,184
2710	CTE Career Pathways and Academies	2,083,080
		4,590,702
Multi-Tiered Systems of Intervention and Support		
3110	Restorative Justice / Restorative Practices and PBIS	160,517
3210	MTSS and Student Wellness; Wellness Centers	11,091,487
3310	Culturally Responsive Practices	37,706
3410	CALSAFE	600,321
3510	School Safety	8,284,269
3610	Social Emotional and Culture Climate Student Survey	37,823
3710	Music and Athletics	581,742
3810	Chronic Absenteeism Interventions/Saturday Academy	70,025
		20,863,890
Total Supplemental/Concentration & 15% Concentration		44,269,225

Multi-Year Projection (MYP)

The 2023-24 MYP at budget adoption reflects that the District will be able to maintain the statutory reserve throughout the forecast period. Increases for step and column, STRS, PERS and Health and Welfare are included in the current year. The district will continue to look into increasing revenue through ADA recovery and reduce expenditures in fiscal years 2024-25 and 2025-26.

	2023-24	2024-25	2025-26
Revenues & Other Financing Sources	298,427,205	293,798,466	294,708,938
Expenditures & Other Financing Uses	309,903,054	293,098,216	302,148,948
Net Increase (Decrease) to Fund Balance	(11,475,849)	700,250	(7,440,010)
Beginning Fund Balance	53,245,563	41,769,714	42,469,964
Ending Fund Balance	41,769,714	42,469,964	35,029,954
Revolving Cash & Stores	510,000	510,000	510,000
Reserves	31,962,622	33,167,017	25,455,485
Reserve for Economic Uncertainties of 3%	9,297,092	8,792,946	9,064,468
Estimated Reserve %	13.48%	14.49%	11.59%

	2023-24		2024-25		2025-26	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Revenues & Other Financing Sources	234,506,857	63,920,348	232,702,079	61,096,387	233,050,224	61,658,714
Expenditures & Other Financing Uses	228,300,321	81,602,733	227,208,208	65,890,008	236,276,102	65,872,846
Net Increase (Decrease) to Fund Balance	6,206,536	(17,682,385)	5,493,871	(4,793,621)	(3,225,878)	(4,214,132)
Beginning Fund Balance	17,736,524	35,509,039	23,943,060	17,826,654	29,436,931	13,033,033
Ending Fund Balance	23,943,060	17,826,654	29,436,931	13,033,033	26,211,053	8,818,901

Summary of Other Funds

Other Funds	Student Activity	Adult Education	Cafeteria	Measure A	Developer Fees	Capital Facilities RDA	Prop 51 CTE
	080	110	130	215	250	251	352
Total Revenue	0	4,593,694	13,035,787	0	1,179,300	2,336,994	5,607
Total Expenditures	0	4,889,216	20,644,445	34,000,000	2,834,922	2,832,757	242,858
Excess/ (Deficiency)	0	(295,522)	(7,608,658)	(34,000,000)	(1,655,622)	(495,763)	(237,251)
Other Financing Sources	0	0	0	0	0	0	0
Net Inc/(Dec) to Fund Balance	0	(295,522)	(7,608,658)	(34,000,000)	(1,655,622)	(495,763)	(237,251)
Beginning Balance	2,086,991	295,522	8,936,651	34,000,000	2,951,862	809,812	237,251
Ending Balance	2,086,991	0	1,327,993	0	1,296,240	314,049	0
Other Funds	COP Del Sol HS	Start Up Del Sol HS	State Reimbursement	Bond Interest & Redemption 1996 Measure Q	Bond Interest & Redemption 2004 Measure H	Bond Interest & Redemption 2018 Measure A	Scholarships
	401	409	411	510	514	515	730
Total Revenue	637,374	100,000	162,319	2,864,321	6,727,312	10,552,270	1,490
Total Expenditures	14,132,595	8,630,798	2,804,611	2,947,765	7,073,960	13,700,470	0
Excess/ (Deficiency)	(13,495,221)	(8,530,798)	(2,642,292)	(83,444)	(346,648)	(3,148,200)	1,490
Other Financing Sources	0	0	0	0	0	0	0
Net Inc/(Dec) to Fund Balance	(13,495,221)	(8,530,798)	(2,642,292)	(83,444)	(346,648)	(3,148,200)	1,490
Beginning Balance	13,495,221	8,530,798	2,946,932	2,697,819	6,997,895	15,202,421	63,357
Ending Balance	0	0	304,640	2,614,375	6,651,247	12,054,221	64,847

Fund 080 - The Student Body Fund is to report associated student body (ASB) activities. GASB 84 recognizes ASB activity to be governmental rather than fiduciary. This was implemented in the 2020-21 fiscal year.

Fund 110 - The Adult Education Fund is used to account separately for federal, state and local revenues that are restricted or committed for adult education programs.

Fund 130 - The Cafeteria Fund is used to account separate for federal, state and local resources to operate the food service program (Education Code sections 38090 and 38093).

Fund 215 - The Building Fund (Measure A) proceeds have been targeted to be used for a new high school in the Oxnard area, improve/repair all high schools and adult school.

Fund 250 - Capital Facilities Fund - Developer Fees is supported by developer fees and is restricted to the construction or reconstruction of facilities related to the growth generated by development.

Fund 251 - Capital Facilities Fund - Redevelopment Fund/Other is supported by funds received from the dissolution of Redevelopment Agencies in 2012. Redevelopment funds come with fewer restrictions as to how the fund may be expended. Land lease is also recorded in this fund.

Fund 401, 409, & 411 - The Special Reserve Fund for Capital Outlay Projects - are to be used for the Del Sol High School COP (Fund 401), the Del Sol High School Startup funds (Fund 409) and the reimbursement for Rancho Campana High School to be used towards Del Sol High School (Fund 411).

Fund 510, 514 & 515 - Bond Interest and Redemption Fund - account for the receipt of property taxes to repay the principal and interest on the General Obligation Bond debt service. This fund is restricted in use and cannot be used to pay General Fund expenditures.

Fund 730 - Foundation Private-Purpose Trust Fund is used for scholarship funds established with public donations.

Final Comments

The recommendation to the Governing Board is to adopt a positive certification for the budget adoption. The certification reflects that the District will end this year and the next 2 years with a positive ending fund balance.

The District will continue to be proactive in managing its fiscal resources while ensuring that the schools, teachers, staff, and students have the resources they need to maintain excellent educational programs. The District will continue to explore new cost saving strategies and revenue enhancement efforts to provide relief to the District's budget.

2023-24 Budget Adoption Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

District: Oxnard Union High School I

CDS #: 56-72546

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

Education Code Section 42127(a)(2)(B) requires a statement of the reason that substantiate the need for assigned and unassigned ending fund balances in the excess of the minimum reserve standard for economic uncertainties.

- (i) The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- (ii) The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- (iii) A statement of reason that substantiates the need for assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties, as identified pursuant to clause (ii).

		2023-24	2024-25	2025-26
Total General Fund Expenditures & Other Uses		\$ 309,903,054	\$ 293,098,216	\$ 302,148,948
State Minimum Reserve requirement	3%	9,297,092	8,792,947	9,064,469
General Fund Combined Ending Fund Balance		41,769,714	42,469,964	35,029,954
Components of ending balance:				
Nonspendable (revolving, prepaid, etc.)		510,000	510,000	510,000
Restricted		17,826,654	13,033,033	8,818,901
Committed				
Assigned		14,135,968	18,244,234	16,636,584
Reserve for economic uncertainties		9,297,092	8,792,947	9,064,469
Unassigned and Unappropriated		0	1,889,750	0
Subtotal Assigned, Unassigned & Unappropriated		23,433,060	28,926,931	25,701,053
Total Components of ending balance		41,769,714	42,469,964	35,029,954
		TRUE	TRUE	TRUE
Assigned & Unassigned balances above the minimum reserve requirement		\$ 14,135,968	\$ 20,133,984	\$ 16,636,584

Statement of Reasons

The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:

2023-24 Assigned:

Summer School Reserve	\$ 2,032,521
Unallocated Unit Share	\$ 1,971,629
2023-24 Projected Unit Share Fund Balance	\$ 10,131,818
	\$ 14,135,968

2024-25 Assigned:

Summer School Reserve	\$ 2,638,987
Unallocated Unit Share	\$ 15,605,247
	\$ 18,244,234

2025-26 Assigned:

Summer School Reserve	\$ 3,245,453
Unallocated Unit Share	\$ 13,391,131
	\$ 16,636,584