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

37 68353 0000000 Form CB E8BUK5E4YK(2023-24)

ANN	IUAL BUDGET REPO	RT:		
July	1, 2023 Budget Adopt	tion		
×	(LCAP) or annual upon the school district pu	res: eloped using the state-adopted Criteria and Standards. It includes the expenditures necessary to implendate to the LCAP that will be effective for the budget year. The budget was filed and adopted subseque resuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.  s a combined assigned and unassigned ending fund balance above the minimum recommended reserve istrict complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of	nt to a public he	aring by the governing board of
	Budget available for	inspection at:	Public Hearing:	:
	Place:	District Website	Place:	Trussell Hall
	Date:	June 8, 2023	Date:	June 13, 2023
			Time:	05:30 PM
	Adoption Date:	June 14,2023	,	
	Signed:		,	
		Clerk/Secretary of the Governing Board		:e
		(Original signature required)		
	Contact person for a	additional information on the budget reports:		
	Name:	Rhonda Brown	Telephone:	760/745-4931
	Title:	Chief Business Officer	E-mail:	rhonda.brown@sanpasqualunion.net
			white a financial control of the con	

# Criteria and Standards Review Summary

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

CRITERIA	A AND STANDARDS		Met	Not Met
1	Av erage 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	A AND STANDARDS (continued)		Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	x	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	x	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		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.		х
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.	n/a	
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	
SUPPLEM	IENTAL 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?	THE PERSON NAMED OF THE PE	x

Printed: 6/8/2023 10:58 AM

UPPLEM	ENTAL INFORMATION (continued)		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		Х
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	x	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	х	
		If yes, are they lifetime benefits?	n/a	
		If yes, do benefits continue beyond age 65?	n/a	
		If yes, are benefits funded by pay-as-you-go?	n/a	
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)?	х	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)		х
		Classified? (Section S8B, Line 1)		х
		Management/superv isor/confidential? (Section S8C, Line 1)		Х
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?		х
		Adoption date of the LCAP or an update to the LCAP:	06/14	/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?		х
ADDITION	IAL 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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		х
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	
ADDITION	NAL FISCAL INDICATORS (continued)		No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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).	х	
, 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	

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

ANNUAL CER	RTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS		
superintenden	ducation Code Section 42141, if a school district, either individually or as a member of a joint at of the school district annually shall provide information to the governing board of the school ard annually shall certify to the county superintendent of schools the amount of money, if an	I district regarding the estimated accrued but unf	unded cost of those claims
To the County	y Superintendent of Schools:		
(	Our district is self-insured for workers' compensation claims as defined in Education Code Sec	ction 42141(a):	
	Total liabilities actuarially determined:	\$	
	Less: Amount of total liabilities reserved in budget:	\$	
	Estimated accrued but unfunded liabilities:	\$	0.00
Х	This school district is self-insured for workers' compensation claims through a JPA, and offers	the following information:	
X	This school district is self-insured for workers' compensation claims through a JPA, and offers School district program is funded thorugh San Diego County Office JPA	s the rollowing information:	
	School district program is funded thorugh San Diego County Office JPA  This school district is not self-insured for workers' compensation claims.	Date of Meeting:	
-	School district program is funded thorugh San Diego County Office JPA	•	9
-	School district program is funded thorugh San Diego County Office JPA  This school district is not self-insured for workers' compensation claims.	•	9
Signed	School district program is funded thorugh San Diego County Office JPA  This school district is not self-insured for workers' compensation claims.  Clerk/Secretary of the Governing Board	•	
Signed	School district program is funded thorugh San Diego County Office JPA  This school district is not self-insured for workers' compensation claims.  Clerk/Secretary of the Governing Board (Original signature required)	•	
Signed For additional	School district program is funded thorugh San Diego County Office JPA  This school district is not self-insured for workers' compensation claims.  Clerk/Secretary of the Governing Board (Original signature required)	•	· · · · · · · · · · · · · · · · · · ·
Signed For additional Name:	School district program is funded thorugh San Diego County Office JPA  This school district is not self-insured for workers' compensation claims.  Clerk/Secretary of the Governing Board (Original signature required)  I information on this certification, please contact:  Rhonda Brown	•	

			Ex	penditures by Object				E8BUK5	E4YK(202:
3.00			20	22-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Colum C & F
A. REVENUES									-
1) LCFF Sources		8010-8099	5,234,418.00	38,972.00	5,273,390.00	5,387,387.00	40,487.00	5,427,874.00	2
2) Federal Revenue		8100-8299	0.00	625,849.00	625,849.00	0.00	238,542.00	238,542.00	-61
3) Other State Revenue		8300-8599	133,801.00	1,088,898.00	1,222,699.00	132,011.00	661,732.00	793,743.00	-35
4) Other Local Revenue		8600-8799	121,619.00	432,975.00	554,594.00	71,000.00	373,199.00	444,199.00	-19
5) TOTAL, REVENUES			5,489,838.00	2,186,694.00	7,676,532.00	5,590,398.00	1,313,960.00	6,904,358.00	-10
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,247,536.00	597,898.00	2,845,434.00	2,200,350.00	621,154.00	2,821,504.00	-0
2) Classified Salaries		2000-2999	733,840.00	424,512.00	1,158,352.00	724,882.00	356,598.00	1,081,480.00	-6
Employ ee Benefits     Description		3000-3999	1,056,222.00	625,769.00	1,681,991.00	1,081,276.00	625,448.00	1,706,724.00	
4) Books and Supplies		4000-4999	241,709.00	366,069.00	607,778.00	230,863.00	117,338.00	348,201.00	-42
5) Services and Other Operating Expenditures		5000-5999	631,028.00	525,216.00	1,156,244.00	640,786.00	275,188.00	915,974.00	-20
6) Capital Outlay  7) Other Outlay (evaluding Transfers of Indirect		6000-6999 7100-7299	41,922.00	39,355.00	81,277.00	0.00	0.00	0.00	-100
Other Outgo (excluding Transfers of Indirect Costs)		7400-7299	0.00	12,869.00	12,869.00	0.00	12,010.00	12,010.00	-6
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	C
9) TOTAL, EXPENDITURES			4,952,257.00	2,591,688.00	7,543,945.00	4,878,157.00	2,007,736.00	6,885,893.00	-8
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			537,581.00	(404,994.00)	132,587.00	712,241.00	(693,776.00)	18,465.00	-86
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	(
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	(
Other Sources/Uses     Sources		8930-8979	0.00	0.00	2.00				
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	(
3) Contributions		8980-8999	(245,369.00)	245,369.00	0.00	(450,304.00)	0.00 450,304.00	0.00	(
4) TOTAL, OTHER FINANCING	ì	0000 0000	(243,303.00)	243,309.00	0.00	(430,304.00)	450,304.00	0.00	С
SOURCES/USES			(245,369.00)	245,369.00	0.00	(450,304.00)	450,304.00	0.00	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			292,212.00	(159,625.00)	132,587.00	261,937.00	(243,472.00)	18,465.00	-86
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,914,174.31	501,923.34	2,416,097.65	2,147,223.31	342,298.34	2,489,521.65	3
b) Audit Adjustments		9793	(59,163.00)	0.00	(59, 163.00)	0.00	0.00	0.00	-100
c) As of July 1 - Audited (F1a + F1b)			1,855,011.31	501,923.34	2,356,934.65	2,147,223.31	342,298.34	2,489,521.65	5
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	(
e) Adjusted Beginning Balance (F1c + F1d)			1,855,011.31	501,923.34	2,356,934.65	2,147,223.31	342,298.34	2,489,521.65	
2) Ending Balance, June 30 (E + F1e)			2.147.223.31	342,298.34	2,489,521.65	2,409,160.31	98,826.34	2,507,986.65	(
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0
b) Restricted		9740	0.00	342,298.84	342,298.84	0.00	98,826.84	98,826.84	-71
c) Committed  Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00		
Other Commitments		9750 9760	0.00			0.00	0.00	0.00	(
d) Assigned		3700	0.00	0.00	0.00	0.00	0.00	0.00	(
Other Assignments		9780	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	(
Enrollment Decline	0000	9780	600,000.00		600,000.00	.,500,000.00	0.00	0.00	arvr sav
Cash Flow	0000	9780	200,000.00		200,000.00			0.00	
Campus Safety Projects	0000	9780	100,000.00		100,000.00			0.00	
Security System Replacement	0000	9780	100,000.00		100,000.00			0.00	
Enrollment Decline	0000	9780			0.00	600,000.00		600.000.00	
Cash Flow	0000	9780			0.00	200,000.00		200,000.00	
Campus Safety Projects	0000	9780			0.00	100,000.00		100,000.00	
Security System Replacement	0000	9780			0.00	100.000.00		100,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	301,758.00	0.00	301,758.00	275,436.00	0.00	275,436.00	4
Unassigned/Unappropriated Amount		9790	844,465.31	(.50)	844,464.81	1,132,724.31	(.50)	1,132,723.81	34
G. ASSETS  1) Cash									
Cash     a) in County Treasury		9110	0.00	0.00	0.00				
Fair Value Adjustment to Cash in			0.00	0.00	0.00				
County Treasury		9111	0.00	0.00	0.00				

			Ехр	enditures by Object				E8BUK	5E4YK(2023
			2023	2-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES			0.00	0.00	0.00				
Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS		3430	0.00	0.00	0.00				
			0.00	0.00	0.00				
LIABILITIES     1) Accounts Payable		asoo	0.00	0.00					
Due to Grantor Governments		9500 9590	0.00	0.00	0.00				
Due to Other Funds			0.00	0.00	0.00				
		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment			1.5						
State Aid - Current Year		8011	2,095,464.00	0.00	2,095,464.00	2,160,965.00	0.00	2,160,965.00	3.
Education Protection Account State Aid - Current		8012							
Year			1,400,514.00	0.00	1,400,514.00	1,486,789.00	0.00	1,486,789.00	6.3
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.
Tax Relief Subventions									1
Homeowners' Exemptions		8021	9,319.00	0.00	9,319.00	9,201.00	0.00	9,201.00	-1.
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.
County & District Taxes					1				1
Secured Roll Taxes		8041	1,756,629.00	0.00	1,756,629.00	1,759,051.00	0.00	1,759,051.00	0.
Unsecured Roll Taxes		8042	55,916.00	0.00	55,916.00	55,264.00	0.00	55,264.00	-1.
Prior Years' Taxes		8043	(2,219.00)	0.00	(2,219.00)	(3,227.00)	0.00	(3,227.00)	45.
Supplemental Taxes		8044	89.146.00	0.00	89,146.00	124,260.00	0.00	124,260.00	39.
Education Revenue Augmentation Fund (ERAF)		8045	(4,976.00)	0.00	(4,976.00)	(4,916.00)	0.00	(4,916.00)	-1.
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	2.02	0.00		0.5-	
Penalties and Interest from Delinquent Taxes		8048		0.00	0.00	0.00	0.00	0.00	0.
Miscellaneous Funds (EC 41604)		JU40	0.00	0.00	0.00	0.00	0.00	0.00	0.
Roy alties and Bonuses		8081	0.00	0.00	0.00	0.00		0.55	
Other In-Lieu Taxes		8081		2 2 2 2 2 2 2 2 2 2	0.00	0.00	0.00	0.00	0.
Less: Non-LCFF (50%) Adjustment			0.00	0.00	0.00	0.00	0.00	0.00	0.
Less: Non-LOFF (50%) Adjustment Subtotal, LCFF Sources		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.
			5,399,793.00	0.00	5,399,793.00	5,587,387.00	0.00	5,587,387.00	3.
LCFF Transfers					ı				
Unrestricted LCFF Transfers - Current Year	0000	8091	(165,375.00)		(165,375.00)	(200,000.00)		(200,000.00)	20.
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.
Property Taxes Transfers		8097	0.00	38.972.00	38,972.00	0.00	40,487.00	40,487.00	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00					3.
TOTAL, LCFF SOURCES		5533			0.00	0.00	0.00	0.00	0.
			5,234,418.00	38,972.00	5,273,390.00	5,387,387.00	40,487.00	5,427,874.00	2.
FEDERAL REVENUE  Maintenance and Operations		8110	2.00	2.22					
Special Education Entitlement		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.
			0.00	82,615.00	82,615.00	0.00	82,615.00	82,615.00	0.
Special Education Discretionary Grants		8182	0.00	9,859.00	9,859.00	0.00	9,859.00	9,859.00	0.
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-A, Version 6

			·	enditures by Object					5E4YK(2023-2
			2022	2-23 Estimated Actuals			2023-24 Budget		ı
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from Federal Sources		8287	0.00	12,869.00	12,869.00	0.00	12,010.00	12,010.00	-6.7
Title I, Part A, Basic	3010	8290		44,589.00	44,589.00		40,017.00	40,017.00	-10.3
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		13,751.00	13,751.00		8,891.00	8,891.00	-35.3
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		6,886.00	6,886.00		6,505.00	6,505.00	-5.5
Public Charter Schools Grant Program (PCSGP)  Other NCLB / Every Student Succeeds Act	4610 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290 8290		18,946.00	18,946.00		10,000.00	10,000.00	-47.2
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0
All Other Federal Revenue	All Other	8290	0.00	436,334.00	436,334.00	0.00	68,645.00	68,645.00	-84.3
TOTAL, FEDERAL REVENUE			0.00	625,849.00	625,849.00	0.00	238,542.00	238,542.00	-61.9
OTHER STATE REVENUE									
Other State Apportionments  ROC/P Entitlement			ALT VEN						
Prior Years Special Education Master Plan	6360	8319		0.00	0.00		0.00	0.00	0.0
Current Year	6500	8311		0.00	0.00		0.00	0.00	
Prior Years	6500	8319	24 '28 (02/03/24 5/6/6	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		
Child Nutrition Programs	7111 011101	8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Mandated Costs Reimbursements		8550	16,319.00	0.00	16,319.00	17,498.00	0.00	0.00	0.0
Lottery - Unrestricted and Instructional Materials		8560	84,523.00	34,432.00	118,955.00	82,513.00	32,520.00	17,498.00 115,033.00	-3.3
Tax Relief Subventions		0000	04,323.00	34,432.00	110,935.00	62,513.00	32,520.00	115,033.00	-3.3
Restricted Levies - Other								1	ŀ
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						The course for Telephone (C. S. C. S			
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0
After School Education and Safety (ASES)	6010	8590	Bur Brandst	0.00	0.00	<b>第15年</b> 《李本本》	0.00	0.00	0.0
Charter School Facility Grant	6030	8590		0.00	0.00	作品 医电影	0.00	0.00	0.0
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		3,000.00	3,000.00		2,000.00	2,000.00	-33.3
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00				
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	32,959.00	1,051,466.00	1,084,425.00	32,000.00	627,212.00	0.00 659,212.00	-39.2
TOTAL, OTHER STATE REVENUE			133,801,00	1,088,898.00	1,222,699.00	132,011.00	661,732.00	793,743.00	-35.1
OTHER LOCAL REVENUE			ASSES - 18.7 (1.192)	1,000,000.00	1,222,033.00	132,011.00	001,732.00	793,743.00	-33.1
Other Local Revenue						<b>基础</b>		1	ı
County and District Taxes						F F V.		1	ı
Other Restricted Levies									1
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  Community Redevelopment Funds Not Subject		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0
to LCFF Deduction  Penalties and Interest from Delinquent Non-		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0
LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Sales of Faviors and Supplies		0001							
Sale of Equipment/Supplies Sale of Publications		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Food Service Sales		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Sales		8634 8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Leases and Rentals			0.00	0.00	0.00	0.00	0.00	0.00	0.0
Interest		8650 8660	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of		3000	15,066.00	0.00	15,066.00	30,000.00	0.00	30,000.00	99.1
Investments		8662	59,163.00	0.00	. 59,163.00	0.00	0.00	0.00	-100.0

			20	22-23 Estimated Actuals		2023-24 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Fees and Contracts						, , ,	4.2.4.3		
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Fees and Contracts		8689	0.00	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	47,390.00	33,028.00	80,418.00	41,000.00	0.00	41,000.00	-49.
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools From County Offices	6500 6500	8791		0.00	0.00		0.00	0.00	0.0
From County Offices From JPAs	6500 6500	8792 8793		399,947.00	399,947.00		373,199.00	373,199.00	-6.
ROC/P Transfers	0000	0/93		0.00	0.00		0.00	0.00	0.0
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	CALLER TO SEE TO SEE	0.00	0.00	0.
Other Transfers of Apportionments			N (Sec.) 2 - (C. 20) (32 to 928)		25	CARLES AND		0.00	
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.6
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE			121,619.00	432,975.00	554,594.00	71,000.00	373,199.00	444,199.00	-19.9
TOTAL, REVENUES			5.489,838.00	2,186,694.00	7,676,532.00	5,590,398.00	1,313,960.00	6,904,358.00	-10.
CERTIFICATED SALARIES				4 1 1					
Certificated Teachers' Salaries Certificated Pupil Support Salaries		1100 1200	2,027,952.00	346,338.00	2,374,290.00	1,978,920.00	312,748.00	2,291,668.00	-3.
Certificated Supervisors' and Administrators'			0.00	174,243.00	174,243.00	0.00	231,277.00	231,277.00	32.7
Salaries		1300	219,584.00	77,317.00	296,901.00	221,430.00	77,129.00	298,559.00	0.0
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			2,247,536.00	597,898.00	2,845,434.00	2,200,350.00	621,154.00	2,821,504.00	-0.8
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	38,946.00	300,897.00	339,843.00	48,678.00	244,668.00	293,346.00	-13.
Classified Support Salaries  Classified Supervisors' and Administrators' Salaries		2200 2300	187,445.00	112,603.00	300,048.00	167,504.00	102,330.00	269,834.00	-10.
Clerical, Technical and Office Salaries		2400	124,766.00	0.00	124,766.00	114,547.00	0.00	114,547.00	-8.2
Other Classified Salaries		2900	159,883.00	11,012.00	170,895.00	226,887.00 167,266.00	9,600.00	226,887.00	1.8
TOTAL, CLASSIFIED SALARIES			733,840.00	424,512.00	1,158,352.00	724,882.00	356,598.00	176,866.00 1,081,480.00	-6.0
EMPLOYEE BENEFITS			733,540.00	424,312.00	1,130,332.00	724,002.00	330,398.00	1,061,460.00	-0.0
STRS		3101-3102	407,024.00	417,963.00	824,987.00	403,917.00	426,668.00	830,585.00	0.7
PERS		3201-3202	166,229.00	102,249.00	268,478.00	205,560.00	92,723.00	298,283.00	11.
OASDI/Medicare/Alternativ e		3301-3302	92,559.00	41,359.00	133,918.00	95,665.00	36,312.00	131,977.00	-1.4
Health and Welfare Benefits		3401-3402	323,215.00	41,203.00	364,418.00	325,122.00	52,943.00	378,065.00	3.7
Unemploy ment Insurance		3501-3502	14,933.00	5,112.00	20,045.00	1,484.00	489.00	1,973.00	-90.:
Workers' Compensation		3601-3602	52,262.00	17,883.00	70,145.00	49,528.00	16,313.00	65,841.00	-6.
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			1,056,222.00	625.769.00	1,681,991.00	1,081,276.00	625,448.00	1,706,724.00	1.5
Approved Textbooks and Core Curricula Materials		4400	07.510.01		27.5				
Approvied Textbooks and Core Curricula Materials  Books and Other Reference Materials		4100 4200	87,549.00	0.00	87,549.00	60,993.00	0.00	60,993.00	-30.
Materials and Supplies		4300	10,470.00	28,212.00	38,682.00	11,000.00	12,500.00	23,500.00	-39.
Noncapitalized Equipment		4400	131,436.00 12,254.00	241,924.00 95,933.00	373,360.00 108,187.00	135,670.00	48,550.00	184,220.00	-50.
Food		4700	12,254.00	95,933.00	0.00	23,200.00	56,288.00	79,488.00	-26.
TOTAL, BOOKS AND SUPPLIES			241,709.00	366,069.00	607,778.00	230,863.00	117,338.00	0.00 348,201.00	-42.
			241,703.00	530,003.00	557,770.00	230,003.00	117,330.00	340,201.00	-42.
SERVICES AND OTHER OPERATING					- 1		1		
EXPENDITURES					1				
EXPENDITURES Subagreements for Services		5100	12,075.00	8,773.00	20,848.00	1,376.00	0.00	1,376.00	-93.
EXPENDITURES		5100 5200 5300	12,075.00 10,875.00 25,263.00	8,773.00 131,910.00 680.00	20,848.00 142,785.00 25,943.00	1,376.00 9,700.00 25,284.00	0.00 0.00 0.00	1,376.00 9,700.00 25,284.00	-93. -93.

			EX	penditures by Object				E8BUK5	E4YK(2023
			20	22-23 Estimated Actuals			2023-24 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Operations and Housekeeping Services		5500	265,400.00	0.00	265,400.00	301,400.00	0.00	301,400.00	13.0
Rentals, Leases, Repairs, and Noncapitalized		5600							
Improvements Fransfers of Direct Costs		5710	49,600.00	46,434.00	96,034.00	59,300.00	44,250.00	103,550.00	7.
Fransfers of Direct Costs - Interfund		5750	(19,800.00)	0.00	0.00	0.00	0.00	0.00	0.
Professional/Consulting Services and Operating			(19,800.00)	0.00	(19,800.00)	(19,800.00)	0.00	(19,800.00)	0
Expenditures		5800	177,847.00	334,299.00	512,146.00	153,556.00	229,258.00	382,814.00	-25
Communications		5900	30,127.00	3,120.00	33,247.00	29,970.00	1,680.00	31,650.00	-4
TOTAL, SERVICES AND OTHER OPERATING			631,028.00	525 246 00	1,156,244.00	640,786.00	275 482 22	045 074 00	00
CAPITAL OUTLAY			031,028.00	525,216.00	1,130,244.00	640,786.00	275,188.00	915,974.00	-20
_and		6100	0.00	0.00	0.00	0.00	0.00	0.00	0
_and Improvements		6170	0.00	11,189.00	11,189.00	0.00	0.00	0.00	-100
Buildings and Improvements of Buildings		6200	41,922.00	17,400.00	59,322.00	0.00	0.00	0.00	-100
Books and Media for New School Libraries or		6200							
Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0
Equipment		6400	0.00	10,766.00	10,766.00	0.00	0.00	0.00	-100
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0
ease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	C
TOTAL, CAPITAL OUTLAY			41,922.00	39,355.00	81,277.00	0.00	0.00	0.00	-100
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	c
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	
Tuition, Excess Costs, and/or Deficit Payments								0.00	
Payments to Districts or Charler Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	C
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	C
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	12,869.00	12,869.00	0.00	12,010.00	12,010.00	-6
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0
Special Education SELPA Transfers of									
Apportionments To District as Chartes Cabach		7004							
To Districts or Charter Schools  To County Offices	6500 6500	7221 7222		0.00	0.00		0.00	0.00	0
To JPAs	6500			0.00	0.00		0.00	0.00	0
ROC/P Transfers of Apportionments	6500	7223		0.00	0.00		0.00	0.00	0
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00		
To County Offices	6360	7222	100 A ME TO THE TOTAL AND THE	0.00	0.00		0.00	0.00	0
To JPAs	6360	7223	· · · · · · · · · · · · · · · · · · ·	0.00	0.00		0.00	0.00	0
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00		0.00	0
All Other Transfers	All Other	7281-7283					0.00	0.00	0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	C
Debt Service		7299	0.00	0.00	0.00	0.00	0.00	0.00	0
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0
FOTAL, OTHER OUTGO (excluding Transfers of		7433	0.00	0.00	0.00	0.00	0.00	0.00	C
ndirect Costs)			0.00	12,869.00	12,869.00	0.00	12,010.00	12,010.00	-6
OTHER OUTGO - TRANSFERS OF INDIRECT									
COSTS  Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	C
OTAL, OTHER OUTGO - TRANSFERS OF		, 330	0.00	0.00	0.00	0.00	0.00	0.00	(
NDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	(
OTAL, EXPENDITURES			4,952,257.00	2,591,688.00	7,543,945.00	4,878,157.00	2,007,736.00	6,885,893.00	-4
NTERFUND TRANSFERS									
NTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	(
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	(
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	
a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	(
NTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	
			5.00	5.30	5.00	5.50	0.00	0.00	'

			20	22-23 Estimated Actual	s		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)	
Other Authorized Interfund Transfers Out	7.55	7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES						18			
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	(245,369.00)	245,369.00	0.00	(450,304.00)	450,304.00	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			(245,369.00)	245,369.00	0.00	(450,304.00)	450,304.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(245,369.00)	245,369.00	0.00	(450,304.00)	450,304.00	0.00	0.0%

			Expe	enditures by Function				E8BUK	5E4YK(2023-2
			202	2-23 Estimated Actuals	3		2023-24 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	5,234,418.00	38,972.00	5,273,390.00	5,387,387.00	40,487.00	5,427,874.00	2.9%
2) Federal Revenue		8100-8299	0.00	625,849.00	625,849.00	0.00	238,542.00	238,542.00	-61.9%
3) Other State Revenue		8300-8599	133,801.00	1,088,898.00	1,222,699.00	132,011.00	661,732.00	793,743.00	-35.1%
4) Other Local Revenue		8600-8799	121,619.00	432,975.00	554,594.00	71,000.00	373,199.00	444,199.00	-19.9%
5) TOTAL, REVENUES			5,489,838.00	2,186,694.00	7,676,532.00	5,590,398.00	1,313,960.00	6,904,358.00	-10.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,076,573.00	1,881,391.00	4,957,964.00	3,036,993.00	1,355,144.00	4,392,137.00	-11.4%
2) Instruction - Related Services	2000-2999		576,617.00	107,423.00	684,040.00	580,660.00	104,891.00	685,551.00	0.2%
3) Pupil Services	3000-3999		205,873.00	269,108.00	474,981.00	183,061.00	312,581.00	495,642.00	4.3%
4) Ancillary Services	4000-4999		7,529.00	1,999.00	9,528.00	8,125.00	0.00	8,125.00	-14.7%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		510,642.00	1,180.00	511,822.00	484,245.00	0.00	484,245.00	-5.4%
8) Plant Services	8000-8999		575,023.00	317,718.00	892,741.00	585,073.00	223,110.00	808, 183.00	-9.5%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	12,869.00	12,869.00	0.00	12,010.00	12,010.00	-6.7%
10) TOTAL, EXPENDITURES			4,952,257.00	2,591,688.00	7,543,945.00	4,878,157.00	2,007,736.00	6,885,893.00	-8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			537,581.00	(404,994.00)	132,587.00	712,241.00	(693,776.00)	18,465.00	-86.1%
D. OTHER FINANCING SOURCES/USES							(550)	10,100.00	00.170
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses							0.00	0.00	0.070
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	(245,369.00)	245,369.00	0.00	(450,304.00)	450,304.00	0.00	0.0%
4) TOTAL, OTHER FINANCING									
SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND			(245,369.00)	245,369.00	0.00	(450,304.00)	450,304.00	0.00	0.0%
BALANCE (C + D4)			292,212.00	(159,625.00)	132,587.00	261,937.00	(243,472.00)	18,465.00	-86.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,914,174.31	501,923.34	2,416,097.65	2,147,223.31	342,298.34	2,489,521.65	3.0%
b) Audit Adjustments		9793	(59,163.00)	0.00	(59,163.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,855,011.31	501,923.34	2,356,934.65	2,147,223.31	342,298.34	2,489,521.65	5.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,855,011.31	501,923.34	2,356,934.65	2,147,223.31	342,298.34	2,489,521.65	5.6%
2) Ending Balance, June 30 (E + F1e)			2,147,223.31	342,298.34	2,489,521.65	2,409,160.31	98,826.34	2,507,986.65	0.7%
Components of Ending Fund Balance					1				
a) Nonspendable									
Revolving Cash Stores		9711 9712	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Prepaid Items			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed		9740	0.00	342,298.84	342,298.84	0.00	98,826.84	98,826.84	-71.1%
c) Committed  Stabilization Arrangements		0750						_	
•		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object) d) Assigned		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments (by Resource/Object)		9780	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
Enrollment Decline	0000	9780	600,000.00	0.00	600,000.00	1,000,000.00	0.00		0.0%
Cash Flow	0000	9780	200,000.00		200,000.00			0.00	
Campus Safety Projects	0000	9780	100,000.00		100,000.00			0.00	
Security System Replacement	0000	9780	100,000.00		100,000.00			0.00	
Enrollment Decline	0000	9780	755,555.50		0.00	600,000.00		600,000.00	4 15 14 6
Cash Flow	0000	9780			0.00	200,000.00		200,000.00	
Campus Safety Projects	0000	9780			0.00	100,000.00		100,000.00	
Security System Replacement	0000	9780	15		0.00	100.000.00		100,000.00	
e) Unassigned/Unappropriated					1			.,,	100000000000000000000000000000000000000
Reserve for Economic Uncertainties		9789	301,758.00	0.00	301,758.00	275,436.00	0.00	275,436.00	-8.7%
Unassigned/Unappropriated Amount		9790	844,465.31	(.50)	844,464.81	1,132,724.31	(.50)	1,132,723.81	34.1%

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

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	.03	.03
6500	Special Education	.07	.07
6537	Special Ed: Learning Recovery Support	.03	.03
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	134,916.00	1,215.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	.02	.02
7435	Learning Recovery Emergency Block Grant	207,382.00	97,611.00
9010	Other Restricted Local	.69	.69
Total, Restricted Balance		342,298.84	98,826.84

Description F	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	4,501.00	3,001.00	-33.3%
5) TOTAL, REVENUES			4,501.00	3,001.00	-33.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	3,500.00	2,500.00	-28.69
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.09
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	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			3,500.00	2,500.00	-28.69
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,001.00	501.00	-50.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,001.00	501.00	-50.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,771.22	2,772.22	56.59
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,771.22	2,772.22	56.59
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			1,771.22	2,772.22	56.59
2) Ending Balance, June 30 (E + F1e)			2,772.22	3,273.22	18.19
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
Prepaid Items All Others		9713 9719	0.00	0.00	0.09

37 68353 0000000 Form 08 E8BUK5E4YK(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.09
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		*
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
Due from Grantor Government		9290	STATISTICS OF SHEETING		
5) Due from Other Funds		9310	0.00		
		}	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS	3.7		0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES		-	0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES			3.30		
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639			0.0%
Interest		8660	0.00	0.00	0.0%

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-F, Version 5

37 68353 0000000 Form 08 E8BUK5E4YK(2023-24)

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	4,500.00	3,000.00	-33.3%
TOTAL, REVENUES			4,501.00	3,001.00	-33.3%
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	3,500.00	2,500.00	-28.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,500.00	2,500.00	-28.6%
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%

California Dept of Education SACS Financial Reporting Software - SACS V5.1

File: Fund-F, Version 5 Printed: 6/8/2023 10:19 AM

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			3,500.00	2,500.00	-28.6%
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		0			
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			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	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	4,501.00	3,001.00	-33.3%
5) TOTAL, REVENUES			4,501.00	3,001.00	-33.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999	7	0.00	0.00	0.0
3) Pupil Services	3000-3999		0.00	0.00	0.0
4) Ancillary Services	4000-4999		3,500.00	2,500.00	-28.6
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999	N. S.	0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999	7	0.00	0.00	0.0
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0
10) TOTAL, EXPENDITURES			3,500.00	2,500.00	-28.6
C. EXCESS (DEFICIENCY) OF REVENUES OVER					
EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,001.00	501.00	-50.0
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)			1,001.00	501.00	-50.09
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,771.22	2,772.22	56.59
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			1,771.22	2,772.22	56.5
d) Other Restatements		9795	0.00	0.00	0.00
e) Adjusted Beginning Balance (F1c + F1d)			1,771.22	2,772.22	56.5
2) Ending Balance, June 30 (E + F1e)			2,772.22	3,273.22	18.1
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0

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%

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

	Resource	Description	2022-23 Estimated 2023-24 Actuals Budget
	8210	Student Activity Funds	2,772.22 3,273.22
Total, Restricted Balance			2,772.22 3,273.22

				E8BUK5E4YK(2023-	
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	100,000.00	97,000.00	-3.0
3) Other State Revenue		8300-8599	210,000.00	210,000.00	0.0
4) Other Local Revenue		8600-8799	20,162.00	10,200.00	-49.4
5) TOTAL, REVENUES			330,162.00	317,200.00	-3.9
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	81,905.00	60,896.00	-25.7
3) Employ ee Benefits		3000-3999	38,429.00	30,166.00	-21.5
4) Books and Supplies		4000-4999	183,711.00	169,000.00	-8.0
5) Services and Other Operating Expenditures		5000-5999	3,353.00	4,700.00	40.2
6) Capital Outlay		6000-6999	22,380.00	0.00	-100.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			329,778.00	264,762.00	-19.7
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			384.00	52,438.00	13,555.7
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		_			
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			384.00	52,438.00	13,555.7
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	208,056.36	204,529.36	-1.7
b) Audit Adjustments		9793	(3,911.00)	0.00	-100.0
c) As of July 1 - Audited (F1a + F1b)			204,145.36	204,529.36	0.2
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			204,145.36	204,529.36	0.2
2) Ending Balance, June 30 (E + F1e)			204,529.36	256,967.36	25.6
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	204,529.47	256,967.47	25.6
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	(.11)	(.11)	0.0
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00	1	
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		
•		0200			

-					E8BUK5E4YK(2023-24	
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		5555	0.00			
H. DEFERRED OUTFLOWS OF RESOURCES			0.00			
Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS		5430				
			0.00			
I. LIABILITIES						
1) Accounts Payable		9500	0.00			
2) Due to Grantor Governments		9590	0.00			
3) Due to Other Funds		9610	0.00			
4) Current Loans		9640				
5) Unearned Revenue		9650	0.00			
6) TOTAL, LIABILITIES			0.00			
J. DEFERRED INFLOWS OF RESOURCES						
1) Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00			
K. FUND EQUITY						
(G10 + H2) - (I6 + J2)			0.00			
FEDERAL REVENUE						
Child Nutrition Programs		8220	100,000.00	97,000.00	-3.	
Donated Food Commodities		8221	0.00			
All Other Federal Revenue				0.00	0.	
		8290	0.00	0.00	0.	
TOTAL, FEDERAL REVENUE			100,000.00	97,000.00	-3.	
OTHER STATE REVENUE						
Child Nutrition Programs		8520	210,000.00	210,000.00	0.	
All Other State Revenue		8590	0.00	0.00	0.	
TOTAL, OTHER STATE REVENUE			210,000.00	210,000.00	0.	
OTHER LOCAL REVENUE						
Other Local Revenue						
Sales						
Sale of Equipment/Supplies		8631	0.00	0.00	0.	
Food Service Sales		8634	15,250.00	8,500.00	-44.	
Leases and Rentals		8650	0.00	0.00	0.	
Interest		8660	1,001.00	1,700.00	69.	
Net Increase (Decrease) in the Fair Value of Investments		8662	3,911.00	0.00	-100.	
Fees and Contracts			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0.00	100.	
Interagency Services		8677	0.00	0.00	0.	
Other Local Revenue		0077	0.00	0.00	0.	
All Other Local Revenue		2000			_	
		8699	0.00	0.00	0.	
TOTAL, OTHER LOCAL REVENUE	300		20,162.00	10,200.00	-49.	
TOTAL, REVENUES			330,162.00	317,200.00	-3.	
CERTIFICATED SALARIES						
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.	
Other Certificated Salaries		1900	0.00	0.00	0.	
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.	
CLASSIFIED SALARIES						
Classified Support Salaries		2200	81,905.00	60,896.00	-25.	
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.	
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.	
Other Classified Salaries		2900	0.00	0.00	0.	
TOTAL, CLASSIFIED SALARIES			81,905.00	60,896.00	-25.	
EMPLOYEE BENEFITS			01,303.00	00,030.00	-25.	
STRS		3101-3102	0.00	0.00	•	
PERS			0.00	0.00	0.	
		3201-3202	17,510.00	15,900.00	-9.:	
OASDI/Medicare/Alternative		3301-3302	6,450.00	4,659.00	-27.	
Health and Welfare Benefits		3401-3402	12,572.00	8,560.00	-31.	
Unemployment Insurance		3501-3502	422.00	30.00	-92.	

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-B. Version 5

					E8BUK5E4YK(2023-24)	
Description Resc	ource 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 Employ ee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			38,429.00	30,166.00	-21.5%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	8,846.00	11,000.00	24.3%	
Noncapitalized Equipment		4400	13,865.00	2,000.00	-85.6%	
Food		4700	161,000.00	156,000.00	-3.1%	
TOTAL, BOOKS AND SUPPLIES			183,711.00	169,000.00	-8.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Dues and Memberships		5300	800.00	800.00	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	2,000.00	2,500.00	25.0%	
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	553.00	1,400.00	153.2%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,353.00	4,700.00	40.2%	
CAPITAL OUTLAY						
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%	
Equipment		6400	22,380.00	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			22,380.00	0.00	-100.0%	
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	0.00	0.00	0.0%	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%	
TOTAL, EXPENDITURES			329,778.00	264,762.00	-19.7%	
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	<del>-</del>		0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT		7040				
Other Authorized Interfund Transfers Out (b) TOTAL, INTERFUND TRANSFERS OUT		7619	0.00	0.00	0.0%	
OTHER SOURCES/USES			0.00	0.00	0.0%	
SOURCES						
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%	
Long-Term Debt Proceeds		3303	0.00	0.00	0.0%	
Proceeds from Leases		8972	0.00	0.00	0.09/	
Proceeds from SBITAs		8974	0.00	0.00	0.0%	
All Other Financing Sources		8979			0.0%	
(c) TOTAL, SOURCES		03/3	0.00	0.00	0.0%	
USES			0.00	0.00	0.0%	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.000	
All Other Financing Uses			0.00	0.00	0.0%	
(d) TOTAL, USES		7699	0.00	0.00	0.0%	
CONTRIBUTIONS			0.00	0.00	0.0%	
Contributions  Contributions from Unrestricted Revenues		9000	9 1 2 2 2 2 2			
Communicia from Officernicia Mevenius		8980	0.00	0.00	0.0%	

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

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	100,000.00	97,000.00	-3.0%
3) Other State Revenue		8300-8599	210,000.00	210,000.00	0.0%
4) Other Local Revenue		8600-8799	20,162.00	10,200.00	-49.4%
5) TOTAL, REVENUES			330,162.00	317,200.00	-3.9%
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		329,778.00	264,762.00	-19.7%
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			329,778.00	264,762.00	-19.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				204,702.00	-13.7 %
FINANCING SOURCES AND USES (A5 - B10)			384.00	52,438.00	13,555.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			384.00	52,438.00	13,555.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	208,056.36	204,529.36	-1.7%
b) Audit Adjustments		9793	(3,911.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			204,145.36	204,529.36	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			204,145.36	204,529.36	0.2%
2) Ending Balance, June 30 (E + F1e)			204,529.36	256,967.36	25.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	204,529.47	256,967.47	25.6%
c) Committed				100	
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	(.11)	(.11)	0.0%

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

_	Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
	5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	204,529.32	256,967.32
	7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	.15	.15
Total, Restricted Balance			204,529.47	256,967.47

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	165,375.00	200,000.00	20.9
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	25,784.00	8,000.00	-69.0
5) TOTAL, REVENUES			191,159.00	208,000.00	8.8
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employ ee 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	64,616.00	80,200.00	24.1
6) Capital Outlay		6000-6999	87,758.00	15,000.00	-82.9
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			152,374.00	95,200.00	-37.5
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			38,785.00	112.800.00	190.8
D. OTHER FINANCING SOURCES/USES					10010
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)			38,785.00	112,800.00	190.8
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,028,809.28	1,046,810.28	1.79
b) Audit Adjustments		9793	(20,784.00)	0.00	-100.0
c) As of July 1 - Audited (F1a + F1b)			1,008,025.28	1,046,810.28	3.8
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			1,008,025.28	1,046,810,28	3.8
2) Ending Balance, June 30 (E + F1e)			1,046,810.28	1,159,610.28	10.8
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	1,046,810.28	1,159,610.28	10.8
Deferred Maintenace	0000	9760	1,046,810.28	1,100,010.20	
Deferred Maintenance	0000	9760	1,040,010.20	1,159,610.28	
d) Assigned				1,100,010.20	
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			2.00	5.55	0.0
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
		0170	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	Actuals 0.00	-	DITTERENCE
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		3300	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES			0.00		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00	0.00		
I. LIABILITIES			0.00		
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		3000	0.00		
J. DEFERRED INFLOWS OF RESOURCES			0.00		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		5555	0.00		
K. FUND EQUITY			0.00		
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES			0.00		
LCFF Transfers					
LCFF Transfers - Current Year		8091	165,375.00	200,000.00	20.9
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0
TOTAL, LCFF SOURCES		0000	165,375.00	200,000.00	20.9
OTHER STATE REVENUE			100,070.00	200,000.00	20.3
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE		5555	0.00	0.00	0.0
OTHER LOCAL REVENUE			0.00	0.00	0.0
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0
Sales			5.55	0.00	0.0
Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Interest		8660	5,000.00	8,000.00	60.0
Net Increase (Decrease) in the Fair Value of Investments		8662	20,784.00	0.00	-100.0
Other Local Revenue			20,70 1.00	0.00	-100.0
All Other Local Revenue		8699	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE		0,00	25,784.00	8,000.00	-69.0
TOTAL, REVENUES			191,159.00	208,000.00	8.8
CLASSIFIED SALARIES			131,133.00	200,000.00	0.0
Classified Support Salaries		2200	0.00	0.00	0.0
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		2000	0.00	0.00	0.0
EMPLOYEE BENEFITS			0.00	5.00	0.0
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	0.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0
Unemploy ment Insurance		3501-3502	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
			0.00	0.00	0.0
Other Employee Benefits				0.00	0.0
Other Employee Benefits		3901-3902	1		
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.0
	-	3901-3902 4200	1		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	64,616.00	80,200.00	24.19
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			64,616.00	80,200.00	24.19
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	67,121.00	15,000.00	-77.79
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	20,637.00	0.00	-100.09
Lease Assets		6600	0.00	0.00	0.09
Subscription Assets		6700	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY		0,00	87,758.00	15,000.00	-82.99
OTHER OUTGO (excluding Transfers of Indirect Costs)			07,700.00	10,000.00	-02.3
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.00
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		7433	0.00		0.09
TOTAL, EXPENDITURES				0.00	0.09
			152,374.00	95,200.00	-37.59
INTERFUND TRANSFERS INTERFUND TRANSFERS IN					8
Other Authorized Interfund Transfers In		8919	0.00	0.00	
(a) TOTAL, INTERFUND TRANSFERS IN		0919	0.00	0.00	0.09
			0.00	0.00	0.09
INTERFUND TRANSFERS OUT Other Authorized Interfund Transfers Out		7040			
		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources		0005			
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	0.09
Proceeds from SBITAs		8974	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(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	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES		*			
1) LCFF Sources		8010-8099	165,375.00	200,000.00	20.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,784.00	8,000.00	-69.0%
5) TOTAL, REVENUES			191,159.00	208,000.00	8.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		152,374.00	95,200.00	-37.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			152,374.00	95,200.00	-37.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			38,785.00	112,800.00	190.8%
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)		(1.00)	38,785.00	112,800.00	190.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,028,809.28	1,046,810.28	1.7%
b) Audit Adjustments		9793	(20,784.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,008,025.28	1,046,810.28	3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,008,025.28	1,046,810.28	3.8%
2) Ending Balance, June 30 (E + F1e)			1,046,810.28	1,159,610.28	10.8%
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	1,046,810.28	1,159,610.28	10.8%
Deferred Maintenace	0000	9760	1,046,810.28	., 100,010.20	.5.5%
Deferred Maintenance	0000	9760	1,0,0,0,0,0	1,159,610.28	
	-300	5.00		., 100,010.20	
d) Assigned			1		
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00/
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
		9780 9789	0.00	0.00	0.0%

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

37 68353 0000000 Form 14 E8BUK5E4YK(2023-24)

2022-23 Estimated 2023-24 Actuals Budget

Resource

Description

Total, Restricted Balance

0.00 0.00

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

Bassate Man			2022-23 Estimated		Percent
Description	Resource Codes	Object Codes	Actuals	2023-24 Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue	*	8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	7,445.00	2,500.00	-66.4%
5) TOTAL, REVENUES			7,445.00	2,500.00	-66.49
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) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES	2 - 20		0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,445.00	2,500.00	-66.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.09
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	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,445.00	2,500.00	-66.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	239,133.87	240,683.87	0.6%
b) Audit Adjustments		9793	(5,895.00)	0.00	-100.09
c) As of July 1 - Audited (F1a + F1b)			233,238.87	240,683.87	3.29
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		0.00	233,238.87	240,683.87	3.29
2) Ending Balance, June 30 (E + F1e)			240,683.87	243,183.87	1.09
Components of Ending Fund Balance			240,000.07	245,105.07	
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.09
All Others		9719			
b) Restricted		9740	0.00	0.00	0.09
		9740	0.00	0.00	0.09
c) Committed		0750	0.00	0.00	0.00
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.09
d) Assigned		0700	040.000.07	040 400 07	4.00
Other Assignments	0000	9780	240,683.87	243,183.87	1.09
Special Education IDT	0000	9780	70,000.00		
Unanticipated Exp-Maintenance & Facilities	0000	9780	100,000.00		
Technology Infrastructure	0000	9780	70,683.87		
Special Education-IDT	0000	9780		70,000.00	
Unanticipated Exp-Maintenance & Facilities	0000	9780		100,000.00	
Technology Infrastructure	0000	9780		73, 183.87	A high street and
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount  G. ASSETS		9790	0.00	0.00	0.0
1) Cash					
a) in County Treasury		9110	0.00		
		0110	0.00		
The state of		9111	0.00		

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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		9300	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES			0.00		
		0.400			
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES				2	
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.00
			0.00	0.00	0.0%
Interest		8660	1,550.00	2,500.00	61.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,895.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			7,445.00	2,500.00	-66.4%
TOTAL, REVENUES			7,445.00	2,500.00	-66.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.09
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			0.00	0.00	0.07
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8065	0.00	0.00	0.0%
		8965	0.00	0.00	
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES			Actuals		Dillerence
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	7,445.00	2,500.00	-66.49
5) TOTAL, REVENUES			7,445.00	2,500.00	-66.49
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.0
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		0.00	0.00	0.09
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09
10) TOTAL, EXPENDITURES			0.00	0.00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,445.00	2,500.00	-66.49
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,445.00	2,500.00	-66.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	239,133.87	240,683.87	0.69
b) Audit Adjustments		9793	(5,895.00)	0.00	-100.09
c) As of July 1 - Audited (F1a + F1b)			233,238.87	240,683.87	3.29
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			233,238.87	240,683.87	3.29
2) Ending Balance, June 30 (E + F1e)			240,683.87	243,183.87	1.09
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
Prepaid Items		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	0.00	0.00	0.09
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.09
d) Assigned					
Other Assignments (by Resource/Object)		9780	240,683.87	243,183.87	1.0%
Special Education IDT	0000	9780	70,000.00		
Unanticipated Exp-Maintenance & Facilities	0000	9780	100,000.00		
Technology Infrastructure	0000	9780	70,683.87		
Special Education-IDT	0000	9780		70,000.00	
Unanticipated Exp-Maintenance & Facilities	0000	9780		100,000.00	
Technology Infrastructure	0000	9780		73,183.87	
e) Unassigned/Unappropriated		0.00		. 5, 700.07	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
			0.00	0.00	0.0

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

37 68353 0000000 Form 17 E8BUK5E4YK(2023-24)

Resource Description 2022-23 Estimated Actuals Description 2023-24 Actuals Description 2023-24 Budget Description 2023-24 Budget

				E8BUK5E4YK(2023-2	
Description Resource Code	s Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES				1.0	
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	38,148.00	5,000.00	-86.9	
5) TOTAL, REVENUES	- ·	38,148.00	5,000.00	-86.9	
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	0.1	
9) TOTAL, EXPENDITURES		0.00	0.00	0.0	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES		38,148.00	5,000.00	-86.	
1) Interfund Transfers					
a) Transfers In	8900-8929	0.00	0.00	0.	
b) Transfers Out	7600-7629	0.00			
2) Other Sources/Uses	7000-7029	0.00	0.00	0.	
	9020 9070				
a) Sources	8930-8979	0.00	0.00	0.	
b) Uses	7630-7699	0.00	0.00	0.	
3) Contributions	8980-8999	0.00	0.00	0.	
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		38,148.00	5,000.00	-86.	
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791	458,370.35	485,217.35	5.	
b) Audit Adjustments	9793	(11,301.00)	0.00	-100.	
c) As of July 1 - Audited (F1a + F1b)		447,069.35	485,217.35	8.	
d) Other Restatements	9795	0.00	0.00	0.	
e) Adjusted Beginning Balance (F1c + F1d)		447,069.35	485,217.35	8.	
2) Ending Balance, June 30 (E + F1e)		485,217.35	490,217.35	1.	
Components of Ending Fund Balance		,	100,217.00		
a) Nonspendable					
Revolving Cash	9711	0.00	0.00	0.	
Stores		TOWN THE RESERVE AND THE PERSON NAMED IN			
	9712	0.00	0.00	0.	
Prepaid Items	9713	0.00	0.00	0.	
All Others	9719	0.00	0.00	0.	
b) Restricted	9740	485,217.35	490,217.35	1.	
c) Committed					
Stabilization Arrangements	9750	0.00	0.00	0.	
Other Commitments	9760	0.00	0.00	0.	
d) Assigned					
Other Assignments	9780	0.00	0.00	0.	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	0.00	0.00	0.	
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.	
G. ASSETS				=	
1) Cash					
a) in County Treasury	9110	0.00			
Fair Value Adjustment to Cash in County Treasury	9111	0.00			
b) in Banks	9120	0.00			
c) in Revolving Cash Account		1			
	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
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			5.00		
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE			0.00		
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.4
Other Subventions/In-Lieu Taxes		8576			0.0
All Other State Revenue			0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE		8590	0.00	0.00	0.0
			0.00	0.00	0.0
OTHER LOCAL REVENUE Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0
Unsecured Roll		8616	0.00	0.00	0.0
Prior Years' Taxes		8617	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.0
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0
Other		8622	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Interest		8660	2,900.00	5,000.00	72.4
Net Increase (Decrease) in the Fair Value of Investments		8662	11,301.00	0.00	-100.0
Fees and Contracts					
Mitigation/Dev eloper Fees		8681	23,947.00	0.00	-100.0
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.
All Other Transfers In from All Others		8799	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE			38,148.00	5,000.00	-86.
TOTAL, REVENUES			38,148.00	5,000.00	-86.
CERTIFICATED SALARIES			25,140.00	2,000.00	-30.
Other Certificated Salaries		1900	0.00	0.00	0.
TOTAL, CERTIFICATED SALARIES		.500	0.00	0.00	0.0
CLASSIFIED SALARIES			0.00	0.00	0.
		2200	0.00	0.00	
Classified Support Salaries			0.00	0.00	0.0
Classified Supervisors' and Administrators' Salarina		2200			
Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries		2300 2400	0.00	0.00	0.0

E8BUK5E4YK(2023-24)							
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		
Unemploy ment Insurance		3501-3502	0.00	0.00	0.0		
Workers' Compensation		3601-3602	0.00	0.00	0.0		
OPEB, Allocated		3701-3702	0.00	0.00	0.0		
OPEB, Active Employees		3751-3752	0.00	0.00	0.		
Other Employee Benefits		3901-3902	0.00	0.00	0.		
TOTAL, EMPLOYEE BENEFITS		0001 0002	0.00	0.00	0.		
BOOKS AND SUPPLIES			0.00	0.00	U.		
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.		
Books and Other Reference Materials		4200	55万.30°C。20°C.30°C.30°C.30°C.30°C.30°C.30°C.30°C.3				
			0.00	0.00	0.		
Materials and Supplies		4300	0.00	0.00	0.		
Noncapitalized Equipment		4400	0.00	0.00	0.		
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.		
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services		5100	0.00	0.00	0.		
Travel and Conferences		5200	0.00	0.00	0.		
Insurance		5400-5450	0.00	0.00	0.		
Operations and Housekeeping Services		5500	0.00	0.00	0.		
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.		
Transfers of Direct Costs		5710	0.00	0.00	0.		
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.		
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.		
Communications		5900	0.00	0.00	0.		
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.		
CAPITAL OUTLAY							
Land		6100	0.00	0.00	0.		
Land Improvements		6170	0.00	0.00	0.		
Buildings and Improvements of Buildings		6200	0.00	0.00	0.		
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.		
Equipment		6400	1				
			0.00	0.00	0.		
Equipment Replacement		6500	0.00	0.00	0.		
Lease Assets		6600	0.00	0.00	0.		
Subscription Assets		6700	0.00	0.00	0.		
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.		
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Other Transfers Out							
All Other Transfers Out to All Others		7299	0.00	0.00	0.		
Debt Service							
Debt Service - Interest		7438	0.00	0.00	0.		
Other Debt Service - Principal		7439	0.00	0.00	0.		
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.		
TOTAL, EXPENDITURES			0.00	0.00	0.		
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.		
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.		
INTERFUND TRANSFERS OUT							
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.		
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.		
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.		
OTHER SOURCES/USES			0.30	0.00	0.		
SOURCES							
Proceeds							
Proceeds from Disposal of Capital Assets		8052	0.00				
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0		
Proceeds from Disposal of Capital Assets Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8953 8965	0.00	0.00	0		

California Dept of Education

SACS Financial Reporting Software - SACS V5.1

File: Fund-D, Version 5

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	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	38,148.00	5,000.00	-86.9%
5) TOTAL, REVENUES			38,148.00	5,000.00	-86.9%
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 OT	HER				
FINANCING SOURCES AND USES(A5 -B10)			38,148.00	5,000.00	-86.9%
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)			38,148.00	5,000.00	-86.9%
F. FUND BALANCE, RESERVES			ľ		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	458,370.35	485,217.35	5.9%
b) Audit Adjustments		9793	(11,301.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			447,069.35	485,217.35	8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			447,069.35	485,217.35	8.5%
2) Ending Balance, June 30 (E + F1e)			485,217.35	490,217.35	1.0%
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	485,217.35	490,217.35	1.0%
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				5.55	0.070
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		5.00	0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00
		5709	0.00	0.00	0.0%

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

37 68353 0000000 Form 25 E8BUK5E4YK(2023-24)

	Resource	Description	+	Estimated Actuals	2023-24 Budget
	9010	Other Restricted Local		485,217.35	490,217.35
Total, Restricted Balance				485,217.35	490,217.35

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	17,001.00	6,500.00	-61.8
5) TOTAL, REVENUES			17,001.00	6,500.00	-61.8
B. EXPENDITURES					
1) Certificated Salaries	•	1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employ ee 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)			17,001.00	6,500.00	-61.8
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)			17,001.00	6,500.00	-61.8
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	657,792.04	661,042.04	0.5
b) Audit Adjustments		9793	(13,751.00)	0.00	-100.0
c) As of July 1 - Audited (F1a + F1b)			644,041.04	661,042.04	2.6
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			644,041.04	661,042.04	2.6
2) Ending Balance, June 30 (E + F1e)			661,042.04	667,542.04	1.0
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	661,042.04	667,542.04	1.0
Bus	0000	9780	180,000.00	301,012.01	
Equipment-Play ground, Cafteria, Maintenance	0000	9780	300,000.00		
Van	0000	9780	50,000.00		
Technology Infrastructure	0000	9780	131,042.04		
Bus	0000	9780	707,042.04	180,000.00	
Equipment-Play ground, Cafeteria, Maintenance	0000	9780		300,000.00	
Van	0000	9780			
Technology Infrastructure	0000	9780		50,000.00	
	0000	9/80	dolars a versaument	137,542.04	
e) Unassigned/Unappropriated		0700	0.00		
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9789 9790	0.00	0.00	0.0
LUIASSIGNEG/LIDANDRODRIATEG AMOUNT		9790	0.00	0.00	0.0

37 68353 0000000 Form 40 E8BUK5E4YK(2023-24)

a) in County Treasury  1) Fair Value Adjustment to Cash in County Treasury  b) in Banks  c) in Revolving Cash Account d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit 2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receivable 10) TOTAL, ASSETS  H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS  I. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearmed Revenue 6) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (16 + J2)  FEDERAL REVENUE FEMA AII Other Federal Revenue TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE Pass-Through Revenues from State Sources California Clean Energy Jobs Act AII Other State Revenue TOTAL, OTHER STATE REVENUE		9110 9111 9120 9130 9135 9140 9150 9200 9290 9310 9320 9330 9340 9380 9490 9500 9590 9610 9640 9650	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit 2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receivable 10) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS I. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue		9120 9130 9135 9140 9150 9200 9290 9310 9320 9330 9340 9380 9490	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
c) in Revolving Cash Account d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit 2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receivable 10) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS I. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue		9130 9135 9140 9150 9200 9290 9310 9320 9330 9340 9380 9490	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit 2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receivable 10) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS I. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Uneamed Revenue 6) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (16 + J2) FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue		9135 9140 9150 9200 9290 9310 9320 9330 9340 9380 9490 9600 9610 9640 9650	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
e) Collections Awaiting Deposit  2) Investments  3) Accounts Receivable  4) Due from Grantor Government  5) Due from Other Funds  6) Stores  7) Prepaid Expenditures  8) Other Current Assets  9) Lease Receivable  10) TOTAL, ASSETS  H. DEFERRED OUTFLOWS OF RESOURCES  1) Deferred Outflows of Resources  2) TOTAL, DEFERRED OUTFLOWS  I. LIABILITIES  1) Accounts Pay able  2) Due to Grantor Governments  3) Due to Other Funds  4) Current Loans  5) Unearmed Revenue  6) TOTAL, LIABILITIES  1) Deferred Inflows OF RESOURCES  1) Deferred Inflows of Resources  2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY  Ending Fund Balance, June 30 (G10 + H2) - (16 + J2)  FEDERAL REVENUE  FEMA  All Other Federal Revenue  TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  Pass-Through Revenues from State Sources  California Clean Energy Jobs Act  All Other State Revenue		9140 9150 9200 9290 9310 9320 9330 9340 9380 9490 9500 9590 9610 9640 9650	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
2) Investments 3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receivable 10) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS I. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearmed Revenue 6) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue		9150 9200 9290 9310 9320 9330 9340 9380 9490	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
3) Accounts Receivable 4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receivable 10) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS I. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearmed Revenue 6) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (16 + J2) FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue		9200 9290 9310 9320 9330 9340 9380 9490 9500 9590 9610 9640 9650	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
4) Due from Grantor Government 5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receivable 10) TOTAL, ASSETS  H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS  I. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearmed Revenue 6) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)  FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue		9290 9310 9320 9330 9340 9380 9490 9500 9590 9610 9640 9650	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
5) Due from Other Funds 6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receivable 10) TOTAL, ASSETS H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS I. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearmed Revenue 6) TOTAL, LIABILITIES 1) DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE OTHER STATE REVENUE Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue		9310 9320 9330 9340 9380 9490 9500 9590 9610 9640 9650	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
6) Stores 7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receivable 10) TOTAL, ASSETS  H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS  I. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)  FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue		9320 9330 9340 9380 9490 9500 9590 9610 9640 9650	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
7) Prepaid Expenditures 8) Other Current Assets 9) Lease Receiv able 10) TOTAL, ASSETS  H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS  I. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearmed Revenue 6) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)  FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue		9330 9340 9380 9490 9500 9590 9610 9640 9650	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
8) Other Current Assets 9) Lease Receivable 10) TOTAL, ASSETS  H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS  I. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearmed Revenue 6) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)  FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue		9340 9380 9490 9500 9590 9610 9640 9650	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
9) Lease Receivable 10) TOTAL, ASSETS  H. DEFERRED OUTFLOWS OF RESOURCES 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS  I. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearmed Revenue 6) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)  FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue		9380 9490 9500 9590 9610 9640 9650	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		
10) TOTAL, ASSETS  H. DEFERRED OUTFLOWS OF RESOURCES  1) Deferred Outflows of Resources  2) TOTAL, DEFERRED OUTFLOWS  I. LIABILITIES  1) Accounts Payable  2) Due to Grantor Governments  3) Due to Other Funds  4) Current Loans  5) Unearmed Revenue  6) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES  1) Deferred Inflows of Resources  2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)  FEDERAL REVENUE  FEMA  All Other Federal Revenue  TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  Pass-Through Revenues from State Sources  California Clean Energy Jobs Act  All Other State Revenue		9490 9500 9590 9610 9640 9650	0.00 0.00 0.00 0.00 0.00 0.00 0.00		
H. DEFERRED OUTFLOWS OF RESOURCES  1) Deferred Outflows of Resources  2) TOTAL, DEFERRED OUTFLOWS  I. LIABILITIES  1) Accounts Payable  2) Due to Grantor Governments  3) Due to Other Funds  4) Current Loans  5) Unearmed Revenue  6) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES  1) Deferred Inflows of Resources  2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)  FEDERAL REVENUE  FEMA  All Other Federal Revenue  TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  Pass-Through Revenues from State Sources  California Clean Energy Jobs Act  All Other State Revenue		9500 9590 9610 9640 9650	0.00 0.00 0.00 0.00 0.00 0.00		
1) Deferred Outflows of Resources 2) TOTAL, DEFERRED OUTFLOWS  I. LIABILITIES 1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)  FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue		9500 9590 9610 9640 9650	0.00 0.00 0.00 0.00 0.00 0.00		
2) TOTAL, DEFERRED OUTFLOWS  I. LIABILITIES  1) Accounts Payable  2) Due to Grantor Governments  3) Due to Other Funds  4) Current Loans  5) Unearned Revenue  6) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES  1) Deferred Inflows of Resources  2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)  FEDERAL REVENUE  FEMA  All Other Federal Revenue  TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  Pass-Through Revenues from State Sources  California Clean Energy Jobs Act  All Other State Revenue		9500 9590 9610 9640 9650	0.00 0.00 0.00 0.00 0.00 0.00		
I. LIABILITIES  1) Accounts Payable  2) Due to Grantor Governments  3) Due to Other Funds  4) Current Loans  5) Unearned Revenue  6) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES  1) Deferred Inflows of Resources  2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)  FEDERAL REVENUE  FEMA  All Other Federal Revenue  TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  Pass-Through Revenues from State Sources  California Clean Energy Jobs Act  All Other State Revenue		9590 9610 9640 9650	0.00 0.00 0.00 0.00 0.00		
1) Accounts Payable 2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)  FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue		9590 9610 9640 9650	0.00 0.00 0.00 0.00		
2) Due to Grantor Governments 3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)  FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue		9590 9610 9640 9650	0.00 0.00 0.00 0.00		
3) Due to Other Funds 4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)  FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue		9610 9640 9650	0.00 0.00 0.00		
4) Current Loans 5) Unearned Revenue 6) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)  FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue		9640 9650	0.00		
5) Unearned Revenue 6) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES 1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)  FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue		9650	0.00		
6) TOTAL, LIABILITIES  J. DEFERRED INFLOWS OF RESOURCES  1) Deferred Inflows of Resources  2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)  FEDERAL REVENUE  FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue			1		
J. DEFERRED INFLOWS OF RESOURCES  1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)  FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue		9690	0.00		
1) Deferred Inflows of Resources 2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)  FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue		9690			
2) TOTAL, DEFERRED INFLOWS  K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)  FEDERAL REVENUE FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue		9690			
K. FUND EQUITY Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)  FEDERAL REVENUE  FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue			0.00		
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)  FEDERAL REVENUE  FEMA  All Other Federal Revenue  TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  Pass-Through Revenues from State Sources  California Clean Energy Jobs Act  All Other State Revenue			0.00		
FEDERAL REVENUE  FEMA  All Other Federal Revenue  TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  Pass-Through Revenues from State Sources  California Clean Energy Jobs Act  All Other State Revenue					
FEMA All Other Federal Revenue TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue			0.00		
All Other Federal Revenue TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue					
TOTAL, FEDERAL REVENUE  OTHER STATE REVENUE  Pass-Through Revenues from State Sources  California Clean Energy Jobs Act  All Other State Revenue		8281	0.00	0.00	0.0
OTHER STATE REVENUE  Pass-Through Revenues from State Sources  California Clean Energy Jobs Act  All Other State Revenue		8290	0.00	0.00	0.0
Pass-Through Revenues from State Sources California Clean Energy Jobs Act All Other State Revenue			0.00	0.00	0.0
California Clean Energy Jobs Act All Other State Revenue					
All Other State Revenue		8587	0.00	0.00	0.0
	6230	8590	0.00	0.00	0.0
TOTAL OTHER STATE REVENUE	Il Other	8590	0.00	0.00	0.0
TOTAL, OTTER 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	3,250.00	6,500.00	100.0
Net Increase (Decrease) in the Fair Value of Investments		8662	13,751.00	0.00	-100.0
Other Local Revenue				2.00	. 30.0
All Other Local Revenue		8699	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			17,001.00	6,500.00	-61.8
TOTAL, REVENUES			17,001.00	6,500.00	-61.8
CLASSIFIED SALARIES	_		.7,001.00	3,300.00	-01.0
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		
TOTAL, CLASSIFIED SALARIES		2300		0.00	0.0
			0.00	0.00	0.0
EMPLOYEE BENEFITS STRS		2101 2402	0.00	2.55	
STRS PERS		3101-3102 3201-3202	0.00	0.00	0.0

37 68353 0000000 Form 40 E8BUK5E4YK(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0
Unemploy ment Insurance		3501-3502	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0.0
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			0.00	0.00	0.0
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	0.00	(1) 12 [1] 12 [1] 12 [1] 12 [1] 13 [	
Noncapitalized Equipment				0.00	0.
		4400	0.00	0.00	0.
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.
Travel and Conferences		5200	0.00	0.00	0.
Insurance		5400-5450	0.00	0.00	0.
Operations and Housekeeping Services		5500	0.00	0.00	0.
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.
Transfers of Direct Costs		5710	0.00	0.00	0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.
Communications		5900	0.00	0.00	0.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0
CAPITAL OUTLAY			0.00	0.00	
Land		6100	0.00	0.00	0
Land Improvements		6170		0.00	
			0.00	0.00	0
Buildings and Improvements of Buildings		6200	0.00	0.00	0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0
Equipment		6400	0.00	0.00	0.
Equipment Replacement		6500	0.00	0.00	0.
Lease Assets		6600	0.00	0.00	0.
Subscription Assets		6700	0.00	0.00	0
TOTAL, CAPITAL OUTLAY			0.00	0.00	0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0
To County Offices		7212	0.00	0.00	0
To JPAs		7213	0.00	0.00	0
All Other Transfers Out to All Others		7299			
Debt Service		7299	0.00	0.00	0
Debt Service - Interest		7438	0.00	0.00	0
Other Debt Service - Principal		7439	0.00	0.00	0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0
TOTAL, EXPENDITURES			0.00	0.00	0
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0
Other Authorized Interfund Transfers In		8919	0.00	0.00	0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0
(b) TOTAL, INTERFUND TRANSFERS OUT		7019	0.00		
			0.00	0.00	C
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	C
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	C

California Dept of Education

SACS Financial Reporting Software - SACS V5.1

File: Fund-D, Version 5

37 68353 0000000 Form 40 E8BUK5E4YK(2023-24)

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

			T 1	I	E8BUK5E4YK(2023-24	
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES		255				
1) LCFF Sources		8010-8099	0.00	0.00	0.09	
2) Federal Revenue		8100-8299	0.00	0.00	0.09	
3) Other State Revenue		8300-8599	0.00	0.00	0.09	
4) Other Local Revenue		8600-8799	17,001.00	6,500.00	-61.89	
5) TOTAL, REVENUES			17,001.00	6,500.00	-61.89	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.09	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09	
3) Pupil Services	3000-3999		0.00	0.00	0.09	
4) Ancillary Services	4000-4999		0.00	0.00	0.09	
5) Community Services	5000-5999		0.00	0.00	0.09	
6) Enterprise	6000-6999		0.00	0.00	0.0	
7) General Administration	7000-7999		0.00	0.00	0.09	
8) Plant Services	8000-8999		0.00	0.00	0.09	
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09	
10) TOTAL, EXPENDITURES			0.00	0.00	0.09	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE FINANCING SOURCES AND USES(A5 -B10)	OTHER		17,001.00	6,500.00	-61.8	
D. OTHER FINANCING SOURCES/USES				0,000.00	-01.07	
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.09	
b) Transfers Out		7600-7629	0.00	0.00	0.09	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.09	
b) Uses		7630-7699	0.00	0.00	0.09	
3) Contributions		8980-8999	0.00	0.00	0.09	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09	
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			17,001.00	6,500.00	-61.89	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	657,792.04	661,042.04	0.5%	
b) Audit Adjustments		9793	(13,751.00)	0.00	-100.09	
c) As of July 1 - Audited (F1a + F1b)			644,041.04	661,042.04	2.69	
d) Other Restatements		9795	0.00	0.00	0.09	
e) Adjusted Beginning Balance (F1c + F1d)			644,041.04	661,042.04	2.6%	
2) Ending Balance, June 30 (E + F1e)			661,042.04	667,542.04	1.0%	
Components of Ending Fund Balance				307,012.31	,,,,	
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.09	
Stores		9712	0.00	0.00	0.09	
Prepaid Items		9713	0.00	0.00	0.09	
All Others		9719	0.00	0.00	0.09	
b) Restricted		9740	0.00	0.00	0.09	
c) Committed		5745				
Stabilization Arrangements		9750	0.00	0.00	0.09	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.09	
d) Assigned		5755	0.00	0.00	0.07	
Other Assignments (by Resource/Object)		9780	661,042.04	667,542.04	1.09	
Bus	0000	9780	180,000.00	307,342.04		
Equipment-Play ground, Cafteria, Maintenance	0000	9780	300,000.00	2		
Van	0000	9780	50,000.00			
Technology Infrastructure	0000	9780	131,042.04			
Bus	0000	9780	131,042.04	100 000 00		
Equipment-Play ground, Caf eteria, Maintenance				180,000.00		
Equipment-Play ground, Caretena, Maintenance  Van	0000	9780	1	300,000.00		
	0000	9780		50,000.00		
Technology Infrastructure	0000	9780	TARREST TRANSPORTER	137,542.04		
e) Unassigned/Unappropriated		0700				
Reserve for Economic Uncertainties		9789	0.00	0.00	0.09	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0	

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

37 68353 0000000 Form 40 E8BUK5E4YK(2023-24)

Resource Description 2022-23 Estimated 2023-24 Actuals Budget
Total, Restricted Balance 5.000 0.000 0.000

					E8BUK5E4YK(2023-24	
Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.09	
2) Federal Revenue		8100-8299	0.00	0.00	0.09	
3) Other State Revenue		8300-8599	0.00	0.00	0.09	
4) Other Local Revenue		8600-8799	159,109.00	99,400.00	-37.59	
5) TOTAL, REVENUES			159,109.00	99,400.00	-37.59	
B. EXPENSES						
1) Certificated Salaries		1000-1999	0.00	0.00	0.09	
2) Classified Salaries		2000-2999	98,483.00	63,146.00	-35.9	
3) Employ ee Benefits		3000-3999	26,075.00	22,232.00	-14.7	
4) Books and Supplies		4000-4999	5,181.00	2,500.00	-51.7	
5) Services and Other Operating Expenses		5000-5999	20,390.00	20,250.00	-0.7	
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0	
9) TOTAL, EXPENSES			150,129.00	108,128.00	-28.0	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,980.00	(8,728.00)	-197.29	
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	0.09	
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			8,980.00	(8,728.00)	-197.29	
F. NET POSITION						
1) Beginning Net Position						
a) As of July 1 - Unaudited		9791	390,828.06	389,320.06	-0.49	
b) Audit Adjustments		9793	(10,488.00)	0.00	-100.0	
c) As of July 1 - Audited (F1a + F1b) d) Other Restatements		0705	380,340.06	389,320.06	2.4	
e) Adjusted Beginning Net Position (F1c + F1d)		9795	0.00	0.00	0.0	
2) Ending Net Position, June 30 (E + F1e)			380,340.06	389,320.06	2.4	
Components of Ending Net Position			389,320.06	380,592.06	-2.2	
a) Net Investment in Capital Assets		0700				
b) Restricted Net Position		9796 9797	0.00	0.00	0.0	
c) Unrestricted Net Position			0.00	0.00	0.0	
G. ASSETS		9790	389,320.06	380,592.06	-2.2	
1) Cash						
a) in County Treasury		9110	0.00			
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		9340				
10) Fixed Assets		9300	0.00			
a) Land		9410	0.00			
b) Land Improvements		9420	0.00			
c) Accumulated Depreciation - Land Improvements		9425	0.00			

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
I) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0
All Other State Revenue	All Other	8590	0.00	0.00	0.
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.
OTHER LOCAL REVENUE			0.00	0.00	
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.
Leases and Rentals		8650	0.00	0.00	0.1
Interest		8660	2,501.00	4,400.00	75.
Net Increase (Decrease) in the Fair Value of Investments		8662	10,488.00	0.00	-100.
Fees and Contracts		3332	10,400.00	0.00	-100.
All Other Fees and Contracts		8689	146,120.00	95,000.00	-35.0
Other Local Revenue		0009	140,720.00	95,000.00	-35.
All Other Local Revenue		8699	0.00	0.00	0.
TOTAL, OTHER LOCAL REVENUE		6099	159,109.00		0.
TOTAL, REVENUES			159,109.00	99,400.00	-37.
CERTIFICATED SALARIES			159,109.00	99,400.00	-37.
Certificated Salaries  Certificated Teachers' Salaries		1100	0.00	0.00	^
Certificated Pupil Support Salaries					0.
SOUTH SOURCE I WITH CHUPPUT COMMITTED		1200	0.00	0.00	0.
		1300	0.00	0.00	0.
Certificated Supervisors' and Administrators' Salaries			1		
Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries		1900	0.00	0.00	
Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries TOTAL, CERTIFICATED SALARIES			0.00	0.00	
Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries TOTAL, CERTIFICATED SALARIES CLASSIFIED SALARIES		1900	0.00	0.00	0.
Certificated Supervisors' and Administrators' Salaries  Other Certificated Salaries  TOTAL, CERTIFICATED SALARIES  CLASSIFIED SALARIES  Classified Instructional Salaries		1900	0.00	0.00	0.
Certificated Supervisors' and Administrators' Salaries  Other Certificated Salaries  TOTAL, CERTIFICATED SALARIES  CLASSIFIED SALARIES		1900	0.00	0.00	0. 0. 0. 0.

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	98,483.00	63,146.00	-35.99
TOTAL, CLASSIFIED SALARIES			98,483.00	63,146.00	-35.99
EMPLOYEE BENEFITS					
STRS		3101-3102	2,714.00	0.00	-100.09
PERS		3201-3202	14,699.00	16,314.00	11.0
OASDI/Medicare/Alternative		3301-3302	6,447.00	4,831.00	-25.1
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0
Unemployment Insurance		3501-3502	492.00	32.00	-93.5
Workers' Compensation		3601-3602	1,723.00	1,055.00	-38.8
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			26,075.00	22,232.00	-14.7
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	2,000.00	1,000.00	-50.0
Noncapitalized Equipment		4400	1,181.00	500.00	-57.7
Food		4700	2,000.00	1,000.00	-50.0
TOTAL, BOOKS AND SUPPLIES			5,181.00	2,500.00	-51.7
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	19,800.00	19,800.00	0.0
Professional/Consulting Services and					
Operating Expenditures		5800	590.00	450.00	-23.7
Communications		5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			20,390.00	20,250.00	-0.7
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)					
Other Transfers Out					
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			150,129.00	108,128.00	-28.0
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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.0
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

## Budget, July 1 Other Enterprise Fund Expenses by Object

37 68353 0000000 Form 63 E8BUK5E4YK(2023-24)

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	159,109.00	99,400.00	-37.5%
5) TOTAL, REVENUES			159,109.00	99,400.00	-37.5%
B. EXPENSES (Objects 1000-7999)					Page 18 and 18
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		150,129.00	108,128.00	-28.0%
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			150,129.00	108,128.00	-28.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,980.00	(8,728.00)	-197.2%
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)			8,980.00	(8,728.00)	-197.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	390,828.06	389,320.06	-0.4%
b) Audit Adjustments		9793	(10,488.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			380,340.06	389,320.06	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			380,340.06	389,320.06	2.4%
2) Ending Net Position, June 30 (E + F1e)			389,320.06	380,592.06	-2.2%
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	389,320.06	380,592.06	-2.2%

## Budget, July 1 Other Enterprise Fund Exhibit: Restricted Net Position Detail

37 68353 0000000 Form 63 E8BUK5E4YK(2023-24)

Resource Description 2022-23 Estimated 2023-24 Actuals Description 2023-24 On 2023-24 On

	202	2-23 Estimated Actu	als		2023-24 Budget	
Description	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)	462.80	462.80	518.31	493.44	493.44	493.44
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)	462.80	462.80	518.31	493.44	493.44	493.44
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	462.80	462.80	518.31	493.44	493.44	493.44
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

# 2023-24 Budget, July 1 AVERAGE DAILY ATTENDANCE

37 68353 0000000 Form A E8BUK5E4YK(2023-24)

	202	2-23 Estimated Actu	als	,	2023-24 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	,0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)		Same a service				

	202	2-23 Estimated Actu	ials		2023-24 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in the	eir Fund 01, 09, or 62	use this worksheet to	report ADA for those	e charter schools.		
Charter schools reporting SACS financial data separately from their	r authorizing LEAs in F	Fund 01 or Fund 62 us	se this worksheet to re	eport their ADA.		
FUND 01: Charter School ADA corresponding to SACS financia	I data reported in F	und 01.				9
1. Total Charter School Regular ADA		_				
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS fin	ancial data reported	in Fund 09 or Fun	d 62.			
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

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

37 68353 0000000 Form CEA E8BUK5E4YK(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	2,845,434.00	301	0.00	303	2,845,434.00	305	5,142.00	5,142.00	307	2,840,292.00	309
2000 - Classified Salaries	1,158,352.00	311	0.00	313	1,158,352.00	315	62,620.00	196,152.00	317	962,200.00	319
3000 - Employ ee Benefits	1,681,991.00	321	0.00	323	1,681,991.00	325	29,365.00	76,278.00	327	1,605,713.00	329
4000 - Books, Supplies Equip Replace. (6500)	607,778.00	331	0.00	333	607,778.00	335	145,891.00	369,519.00	337	238,259.00	339
5000 - Services . & 7300 - Indirect Costs	1,156,244.00	341	271,206.00	343	885,038.00	345	20,637.00	21,137.00	347	863,901.00	349
				TOTAL	7,178,593.00	365			TOTAL	6,510,365.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	2,371,290.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	334,243.00	380
3. STRS	3101 & 3102	736,911.00	382
4. PERS	3201 & 3202	103,959.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	71,008.00	384
6. Health & Welfare Benefits (EC 41372)  (Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	224,687.00	385
7. Unemploy ment Insurance	3501 & 3502	13,984.00	390
8. Workers' Compensation Insurance	3601 & 3602	48,933.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393

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

37 68353 0000000 Form CEA E8BUK5E4YK(2023-24)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		
11. 3001017L Salatios and Senents (Suiti Lines 1 - 10).	3,905,015.00	395
12. Less: Teacher and Instructional Aide Salaries and		
Benefits deducted in Column 2		
	0.00	
13a. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4a (Extracted)		200
	0.00	396
b. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4b (Overrides)*	277,572.00	396
14. TOTAL SALARIES AND BENEFITS		
	3,627,443.00	397
15. Percent of Current Cost of Education Expended for Classroom		
Compensation (EDP 397 divided by EDP 369) Line 15 must		
equal or exceed 60% for elementary, 55% for unified and 50%		
for high school districts to avoid penalty under provisions of EC 41372		
	55.72%	
16. District is exempt from EC 41372 because it meets the provisions		1
of EC 41374. (If exempt, enter 'X')		
PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 at the provisions of EC 41374.	and not exempt u	ınder
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
	60.00%	
2. Percentage spent by this district (Part II, Line 15)		1
	55.72%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	4 200/	
	4.28%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	6,510,365.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	3,5 15,555.50	
	278,643.62	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Federal & State categorical funds that did not incur any teacher salary expenditures		
, , , , , , , , , , , , , , , , , , , ,		

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	2,821,504.00	301	0.00	303	2,821,504.00	305	5,165.00	5,165.00	307	2,816,339.00	309
2000 - Classified Salaries	1,081,480.00	311	0.00	313	1,081,480.00	315	45,446.00	65,938.00	317	1,015,542.00	319
3000 - Employ ee Benefits	1,706,724.00	321	0.00	323	1,706,724.00	325	23,648.00	30,748.00	327	1,675,976.00	329
4000 - Books, Supplies Equip Replace. (6500)	348,201.00	331	0.00	333	348,201.00	335	127,883.00	288,389.00	337	59,812.00	339
5000 - Services . & 7300 - Indirect Costs	915,974.00	341	197,971.00	343	718,003.00	345	20,500.00	27,951.00	347	690,052.00	349
	TOTAL					365			TOTAL	6,257,721.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	2,285,668.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	287,746.00	380
3. STRS	3101 & 3102	728,530.00	382
4. PERS	3201 & 3202	126,501.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	69,702.00	384
6. Health & Welfare Benefits (EC 41372)			1
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	239,668.00	385
7. Unemploy ment Insurance	3501 & 3502	1,348.00	390
8. Workers' Compensation Insurance	3601 & 3602	44,995.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393

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

37 68353 0000000 Form CEB E8BUK5E4YK(2023-24)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		
11. Sobilotal Salates and Benefits (Suiti Lines 1 - 10).	3,784,158,00	395
12. Less: Teacher and Instructional Aide Salaries and	, , , , , , , , , , , , , , , , , , , ,	
Benefits deducted in Column 2		
	0.00	
13a. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4a (Extracted)		
	0.00	396
b. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4b (Overrides)*		206
***************************************	7,100.00	396
14. TOTAL SALARIES AND BENEFITS		397
	3,777,058.00	037
15. Percent of Current Cost of Education Expended for Classroom		
Compensation (EDP 397 divided by EDP 369) Line 15 must		
equal or exceed 60% for elementary, 55% for unified and 50%		
for high school districts to avoid penalty under provisions of EC 41372		
	60.36%	
16. District is exempt from EC 41372 because it meets the provisions		
of EC 41374. (If exempt, enter 'X')		
PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 a the provisions of EC 41374.	nd not exempt u	nder
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
	60.000/	
	60.00%	
2. Percentage spent by this district (Part II, Line 15)	60.36%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)		
	6,257,721.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)		
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Federal & State categorical funds that did not incur any teacher salary expenditures		

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

37 68353 0000000 Form CEB E8BUK5E4YK(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	2,821,504.00	301	0.00	303	2,821,504.00	305	5,165.00	5,165.00	307	2,816,339.00	309
2000 - Classified Salaries	1,081,480.00	311	0.00	313	1,081,480.00	315	45,446.00	65,938.00	317	1,015,542.00	319
3000 - Employ ee Benefits	1,706,724.00	321	0.00	323	1,706,724.00	325	23,648.00	30,748.00	327	1,675,976.00	329
4000 - Books, Supplies Equip Replace. (6500)	348,201.00	331	0.00	333	348,201.00	335	127,883.00	288,389.00	337	59,812.00	339
5000 - Services . & 7300 - Indirect Costs	915,974.00	341	197,971.00	343	718,003.00	345	20,500.00	27,951.00	347	690,052.00	349
	TOTAL					365			TOTAL	6,257,721.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	2,285,668.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	287,746.00	380
3. STRS	3101 & 3102	728,530.00	382
4. PERS	3201 & 3202	126,501.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	69,702.00	384
6. Health & Welfare Benefits (EC 41372)			1
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans)	3401 & 3402	239,668.00	385
7. Unemploy ment Insurance	3501 & 3502	1,348.00	390
8. Workers' Compensation Insurance	3601 & 3602	44,995.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393

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

37 68353 0000000 Form CEB E8BUK5E4YK(2023-24)

AL CURTOWN OF THE CONTROL OF THE CON		
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	3,784,158.00	395
12. Less: Teacher and Instructional Aide Salaries and	5,7 5 1, 100.00	1
Benefits deducted in Column 2		
	0.00	
13a. Less: Teacher and Instructional Aide Salaries and		
Benefits (other than Lottery) deducted in Column 4a (Extracted)		
······	0.00	396
b. Less: Teacher and Instructional Aide Salaries and		1
Benefits (other than Lottery) deducted in Column 4b (Overrides)*	7,100.00	396
14. TOTAL SALARIES AND BENEFITS		207
	3,777,058.00	397
15. Percent of Current Cost of Education Expended for Classroom		
Compensation (EDP 397 divided by EDP 369) Line 15 must		
equal or exceed 60% for elementary , 55% for unified and 50%		
for high school districts to avoid penalty under provisions of EC 41372		
••••••	60.36%	
16. District is exempt from EC 41372 because it meets the provisions		
of EC 41374. (If exempt, enter 'X')		
PART III: DEFICIENCY AMOUNT	14	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 at the provisions of EC 41374.	and not exempt u	ınder
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
•••••••••••••••••••••••••••••••••••••••		
	60.00%	
2. Percentage spent by this district (Part II, Line 15)		
	60.36%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		1
••••••••	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)		
	6,257,721.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Federal & State categorical funds that did not incur any teacher salary expenditures		

## Budget, July 1 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

	Fun	ds 01, 09, and 62	<del></del>	2022-23
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000- 7999	7,543,945.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	625,849.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000- 7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	81,277.00
3. Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200- 7299	0.00
5. Interfund Transfers Out	All	9300	7600- 7629	0.00
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	269,794.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

# Budget, July 1 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

37 68353 0000000 Form ESMOE E8BUK5E4YK(2023-24)

	_	xpenditures		
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include	de expenditures in lines B, C1-C8, D1, or D2.		0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				351,071.00
D. Plus additional MOE expenditures:		7 7	000- 143, 300- 7439	
Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All 8	ninus 000- 8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must no	t include expenditures in lines A or D1.		0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				6,567,025.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				462.80
B. Expenditures per ADA (Line I.E divided by Line II.A)				14,189.77

# Budget, July 1 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

37 68353 0000000 Form ESMOE E8BUK5E4YK(2023-24)

Section III -		
MOE Calculation		
(For data		
collection	Total	Per ADA
only. Final		I CI ADA
determination		
will be done by CDE)		
A. Base expenditures		
(Preloaded		
expenditures		
from prior year		
official CDE		
MOE		
calculation).		
(Note: If the		
prior y ear MOE was not met,		
CDE has		
adjusted the		
prior y ear base		
to 90 percent		
of the		
preceding prior y ear amount		
rather than the		
actual prior		
year		
expenditure		
amount.)	5,841,617.54	12,492.50
1.		
Adjustment		
to base		
expenditure		
and expenditure		
per ADA		
amounts for		
LEAs failing		
prior y ear		
MOE calculation		
(From		
Section IV)	0.00	0.00
2. Total	0.00	0.00
adjusted		
base		
expenditure		
amounts		
(Line A plus		
Line A.1)	5,841,617.54	12,492.50
B. Required		
effort (Line A.2 times 90%)		
	5,257,455.79	11,243.25
C. Current		
y ear		
expenditures (Line I.E and		
Line II.B)	6,567,025.00	14,189.77
	0,507,025.00	14, 169.77
D. MOE		
deficiency amount, if any		
(Line B minus		
Line C) (If		
negative, then		
zero)	0.00	0.00

## Budget, July 1 2022-23 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

37 68353 0000000 Form ESMOE E8BUK5E4YK(2023-24)

E. MOE		
determination		
(If one or both		
of the amounts		
in line D are		
zero, the MOE		
requirement is		
met; if both		
amounts are		
positive, the	MOE Met	
MOE		
requirement is		
not met. If		
either column		
in Line A.2 or		
Line C equals		
zero, the MOE		
calculation is		
incomplete.)		
F. MOE		
deficiency		
percentage, if		
MOE not met;		
otherwise, zero		
(Line D divided		
by Line B)		
(Funding under		
ESSA covered		
programs in FY		
2024-25 may		
be reduced by		
the lower of the		
two		
percentages)	0.000/	0.000/
	0.00%	0.00%
SECTION IV - Detail of		
Adjustments		
to Base		
Expenditures		
(used in		
Section III,		
Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures
Adjustments		Per ADA
Total		
adjustments to		
base		
expenditures	0.00	0.00

#### Budget, July 1 2022-23 Estimated Actuals Indirect Cost Rate Worksheet

37 68353 0000000 Form ICR E8BUK5E4YK(2023-24)

Part I	I - General	Administrative	Share of Plant	Services Costs
ranı	ı - Generai	Administrative	Share of Plant	Services Losts

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

254,880.00

2. Contracted general administrative positions not paid through pay roll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

0.00

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

В.	Salaries	and	Benefits	- All	Other	Activities

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

5,430,897.00

C. Percentage of Plant Services Costs Attributable to General Administration

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

4.69%

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

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

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

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

## A. Normal Separation Costs (optional)

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

0.00

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

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

0.00

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

## A. Indirect Costs

 Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)

322,376.00

Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

33,779.00

## Budget, July 1 2022-23 Estimated Actuals Indirect Cost Rate Worksheet

37 68353 0000000 Form ICR E8BUK5E4YK(2023-24)

<ol> <li>External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)</li> <li>Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)</li> </ol>	0.0
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	
	0.0
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	***************************************
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	38,496.3
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.0
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.0
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.0
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	394,651.3
9. Carry-Forward Adjustment (Part IV, Line F)	6,630.8
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	401,282.2
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,926,350.0
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	684,040.0
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	474,981.0
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	9,528.0
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.0
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.0
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	139,927.0
9. Other General Administration (portion charged to restricted resources or specific goals only)	14,600.0
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	4 440 /
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	1,140.0
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.0
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	0.0
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	702 224 /
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	782,321.6
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.4
13. Adjustment for Employment Separation Costs	0.0
a. Less: Normal Separation Costs (Part II, Line A)	0.4
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.0
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.0
	3,500.0
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.0
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.0
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	146,398.0
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.0
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	7,182,785.6
Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	0
(Line A8 divided by Line B19)	5.49
Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	5.599

cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

#### Budget, July 1 2022-23 Estimated Actuals Indirect Cost Rate Worksheet

37 68353 0000000 Form ICR E8BUK5E4YK(2023-24)

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based. Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A. A. Indirect costs incurred in the current year (Part III, Line A8) 394,651.36 B. Carry-forward adjustment from prior year(s) 1. Carry-forward adjustment from the second prior year 42,228.33 2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00 C. Carry-forward adjustment for under- or over-recovery in the current year 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.99%) times Part III, Line B19); zero if negative 6.630.83 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.99%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive 0.00 D. Preliminary carry-forward adjustment (Line C1 or C2) 6.630.83 E. Optional allocation of negative carry-forward adjustment over more than one year Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward not adjustment is applied to the current year calculation: applicable Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder not is deferred to one or more future years: applicable Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: applicable LEA request for Option 1, Option 2, or Option 3 F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) 6.630.83

# Budget, July 1 2022-23 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs

37 68353 0000000 Form ICR E8BUK5E4YK(2023-24)

			Approved indirect cost rate:	
			Highest rate used in any program:	
Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	84,523.00		34,432.00	118,955.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
<ol><li>Contributions from Unrestricted Resources (Total must be zero)</li></ol>	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		84,523.00	0.00	34,432.00	118,955.00
B. EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employ ee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	84,023.00		34,432.00	118,455.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	500.00			500.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out				302.35	
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		84,523.00	0.00	34,432.00	118,955.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	9 <b>7</b> 9Z	0.00	0.00	0.00	0.00

D. COMMENTS:

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

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

# San Pasqual Union Elementary Multi-Year Projections Summary Report 2023-24 Adopted Budget

			FY 2023-24			FY 2024-25			FY 2025-26	
DESCRIPTION	OBJECT CODE	Ö	Current (Base Year)		E	First Projected Year		Sec	Second Projected Year	
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A Beginning Balance as of July 1		\$2,147,223	\$342,299	\$2,489,522	\$2,409,160	\$98,827	\$2,507,987	\$2,613,131	\$0	\$2,613,131
B Revenues						***************************************				
1 Revenue Limit Sources	8010-8099	5,387,387	40,487	5,427,874	5,662,361	40,487	5,702,848	5,843,365	40,487	5,883,852
2 Federal Revenues	8100-8299	0	238,542	238,542	0	238,542	238,542	0	238,542	238,542
3 Other State Revenues	8300-8599	132,011	661,732	793,743	135,460	629,998	765,457	136,554	639,484	776,038
4 Other Local Revenues	8600-8799	71,000	373,199	444,199	71,000	373,199	444,199	71,000	373,199	444,199
5 Total Revenues		5,590,398	1,313,960	6,904,358	5,868,821	1,282,226	7,151,046	6,050,919	1,291,712	7,342,630
Beginning Balance & Revenue (A+B5)		\$7,737,621	\$1,656,259	\$9,393,880	\$8,277,981	\$1,381,053	\$9,659,034	\$8,664,049	\$1,291,712	\$9,955,761
C Expenditures										
1 Certificated Salaries	1000-1999	2,200,350	621,154	2,821,504	2,392,710	491,370	2,884,079	2,520,995	427,163	2,948,158
2 Classified Salaries	2000-2999	724,882	356,598	1,081,480	736,511	360,717	1,097,227	781,689	331,729	1,113,418
3 Employee Benefits	3000-3999	1,081,276	625,448	1,706,724	1,145,210	600,675	1,745,885	1,172,964	608,272	1,781,235
4 Books & Supplies	4000-4999	230,863	117,338	348,201	240,081	122,023	362,104	246,419	125,244	371,663
5 Services, Other Operating Exp	5000-5999	640,786	275,188	915,974	660,736	283,499	944,234	678,702	290,983	969,685
6 Capital Outlay	6669-0009	0	0	0	0	0	0	0	0	0
7 Other Outgo - exclude Direct Sup.	7100-7299	0	12,010	12,010	0	12,373	12,373	0	12,699	12,699
8 Debt Service	7400-7499	0	0	0	0	0	0	0	0	0
9 Direct Support/Indirect Costs	7300-7399	0	0	0	0	0	0	0	0	0
10 CSR Reduction (for info only)	1000-7999							0	0	
11 Projected Budget Reduction		0	0	0	0	0	0	0	0	0
12 Total Expenditures:		\$4,878,157	\$2,007,736	\$6,885,893	\$5,175,246	\$1,870,656	\$7,045,903	\$5,400,768	\$1,796,091	\$7,196,859
D Interfund Xfers/Other Sources										
1 Transfers In	8910-8929	0	0	0	0	0	0	0	0	0
2 Transfers Out	7610-7629	0	0	0	0	0	0	0	0	0
3 Sources	8930-8979	0	0	0	0	0	0	0	0	0
4 Uses	7630-7699	0	0	0	0	0	0	0	0	0
5 Contributions	6668-0868	(450,304)	450,304	0	(489,604)	489,604	0	(504,378)	504,378	0
E Net Increase (Decrease) In Fund Balance		\$261,937	(\$243,472)	\$18,465	\$203,970	(\$98,827)	\$105,144	\$145,773	(\$1)	\$145,772
F Ending Balance		\$2,409,160	\$98,827	\$2,507,987	\$2,613,131	\$0	\$2,613,131	\$2,758,903	(0\$)	\$2,758,903
1 Revolving Cash	9711	1,000	0	1,000	1,000	0	1,000	1,000	0	1,000
2 Other Reserves	97xx	0	0	0	0	0	0	0	0	0
3 Restricted	9740	0	98,827	98,827	0	0	0	0	(0)	(0)
4 Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5 Other Commitments	9760	0	0	0	0	0	0	0	0	0
6 Assigned - Other Assignments	9780	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000
7 Reserve for Economic Uncertainties	9789	275,436	0	275,436	281,836	0	281,836	287,874	0	287,874
8 Unassigned/unappropriated Amount	9790	1,132,725	0	1,132,725	1,330,294	0	1,330,294	1,470,029	0	1,470,029
G Components of Ending Fund Balance Total	nd Balance Total	\$2,409,160	\$98,827	\$2,507,987	\$2,613,131	\$0	\$2,613,131	\$2,758,903	(0\$)	\$2,758,903
				4% Calcula	ted Reserve, or \$5	4% Calculated Reserve, or \$50,000 (greater of the two)	le two)			
Reserve Percentage Level for this district:		4.00%			Total Reserves	4% Calculated	Difference*			
FY 2023-24 ADA Input Sheet (District):		493.44		FY 2023-24 Bud	\$275,436	\$275,436	\$0			
				FY 2024-25 Proj	\$281,836	\$281,836	\$0			Minor
				FY 2025-26 Proj	\$287,874	\$287,874	\$0			
FY 2024-25 Unappropriated Amount is:		Positive								
FY 2025-26 Unappropriated Amount is:		Positive								

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	5,427,874.00	5.07%	5,702,848.00	3.17%	5,883,852.00
2. Federal Revenues	8100-8299	238,542.00	0.00%	238,542.00	0.00%	238,542.00
3. Other State Revenues	8300-8599	793,743.00	-3.56%	765,458.00	1.38%	776,038.00
4. Other Local Revenues	8600-8799	444,199.00	0.00%	444,199.00	0.00%	444,199.00
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)		6,904,358.00	3.57%	7,151,047.00	2.68%	7,342,631.00
B. EXPENDITURES AND OTHER FINANCING USES			<i>A</i>		4	
1. Certificated Salaries						
a. Base Salaries				2,821,504.00		2,884,080.00
b. Step & Column Adjustment				62,576.00		64,078.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,821,504.00	2.22%	2,884,080.00	2.22%	2,948,158.00
2. Classified Salaries						
a. Base Salaries				1,081,480.00		1,097,228.00
b. Step & Column Adjustment				15,748.00		16,190.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,081,480.00	1.46%	1,097,228.00	1.48%	1,113,418.00
3. Employ ee Benefits	3000-3999	1,706,724.00	2.29%	1,745,885.00	2.02%	1,781,236.00
4. Books and Supplies	4000-4999	348,201.00	3.99%	362,104.00	2.64%	371,663.00
5. Services and Other Operating Expenditures	5000-5999	915,974.00	3.09%	944,234.00	2.70%	969,684.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,010.00	3.02%	12,373.00	2.64%	12,700.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses			Name and the state of the state			
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)		6,885,893.00	2.32%	7,045,904.00	2.14%	7,196,859.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		18,465.00		105,143.00		145,772.00

Unrestricted/Restricted E8BUK5E						
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						
Net Beginning Fund Balance (Form 01, line F1e)		2,489,521.65	100 A	2,507,986.65		2,613,129.65
2. Ending Fund Balance (Sum lines C and D1)		2,507,986.65		2,613,129.65		2,758,901.65
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	98,826.84		0.00		0.00
c. Committed				022117011211212121211111111111111111111		MANAGEMENT AND
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,000,000.00		1,000,000.00		1,000,000.00
e. Unassigned/Unappropriated					100	
Reserve for Economic     Uncertainties	9789	275,436.00		281,836.00		287,874.00
2. Unassigned/Unappropriated	9790	1,132,723.81	A 440 E	1,330,293.65		1,470,027.65
f. Total Components of Ending		1,102,123131		1,000,200.00		1, 11 0,021 100
Fund Balance (Line D3f must agree with line D2)		2,507,986.65		2,613,129.65		2,758,901.65
E. AVAILABLE RESERVES					5 - S-275 - 3 - 7	
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00	Carlo Carlo Carlo	0.00
b. Reserve for Economic Uncertainties	9789	275,436.00	17.15 18.15.2 Table 17.15	281,836.00		287,874.00
c. Unassigned/Unappropriated	9790	1,132,724.31		1,330,294.31		1,470,028.31
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.50)		(.66)		(.66)
Special Reserve Fund -     Noncapital Outlay (Fund 17)						на под при под при под при под
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)		1,408,159.81		1,612,129.65		1,757,901.65
Total Available Reserves - by Percent (Line E3 divided by Line F3c)		20.45%		22.88%		24.43%
F. RECOMMENDED RESERVES					[	
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					

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

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
Enter the name(s) of the SELPA(s):						
Special education pass- through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA					121	
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)		493,44		498.24		498.24
3. Calculating the Reserves		493.44		490.24	APE E	490.24
a. Expenditures and Other Financing Uses (Line B11)		6,885,893.00		7,045,904.00		7,196,859.00
b. Plus: Special Education Pass- through Funds (Line F1b2, if Line F1a is No)		0.00	e.	0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		6,885,893.00		7,045,904.00	**	7,196,859.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for					:	
calculation details)		4.00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		275,435.72		281,836.16		287,874.36
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		80,000.00		80,000.00	9	80,000.00
g. Reserve Standard (Greater of		075 405 70		004 000 10		007.074.00
Line F3e or F3f)  h. Available Reserves (Line E3)  Meet Reserve Standard (Line F3g)		275,435.72 YES	i.	281,836.16 YES		287,874.36 YES

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(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	5,387,387.00	5.10%	5,662,361.00	3.20%	5,843,365.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	132,011.00	2.61%	135,460.00	0.81%	136,554.00
4. Other Local Revenues	8600-8799	71,000.00	0.00%	71,000.00	0.00%	71,000.00
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	(450,304.00)	8.73%	(489,604.00)	3.02%	(504,378.00)
6. Total (Sum lines A1 thru A5c)		5,140,094.00	4.65%	5,379,217.00	3.11%	5,546,541.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,200,350.00		2,392,710.00
b. Step & Column Adjustment				47,733.00		51,689.00
c. Cost-of-Living Adjustment						
d. Other Adjustments	-			144,627.00		76,596.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,200,350.00	8.74%	2,392,710.00	5.36%	2,520,995.00
2. Classified Salaries						
a. Base Salaries				724,882.00		736,511.00
b. Step & Column Adjustment				11,629.00		12,004.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						33,174.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	724,882.00	1.60%	736,511.00	6.13%	781,689.00
3. Employ ee Benefits	3000-3999	1,081,276.00	5.91%	1,145,210.00	2.42%	1,172,964.00
4. Books and Supplies	4000-4999	230,863.00	3.99%	240,081.00	2.64%	246,419.00
Services and Other Operating     Expenditures	5000-5999	640,786.00	3.11%	660,735.00	2.72%	678,702.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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)		4,878,157.00	6.09%	5,175,247.00	4.36%	5,400,769.00

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

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)		261,937.00		203,970.00		145,772.00
D. FUND BALANCE						
Net Beginning Fund Balance     (Form 01, line F1e)		2,147,223.31		2,409,160.31		2,613,130.31
Ending Fund Balance (Sum lines C and D1)		2,409,160.31		2,613,130.31		2,758,902.31
Components of Ending Fund     Balance						
a. Nonspendable	9710-9719	1,000.00	Salara P	1,000.00	140000000000000000000000000000000000000	1,000.00
b. Restricted	9740		Section 1			
c. Committed						
Stabilization Arrangements	9750	0.00		,		
2. Other Commitments	9760	0.00		A	1000	
d. Assigned	9780	1,000,000.00	10.200.200 man	1,000,000.00		1,000,000.00
e. Unassigned/Unappropriated		***************************************	100000000000000000000000000000000000000			
Reserve for Economic     Uncertainties	9789	275,436.00		281,836.00		287,874.00
2. Unassigned/Unappropriated	9790	1,132,724.31	1.05	1,330,294.31		1,470,028.31
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,409,160.31		2,613,130.31		2,758,902.31
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	275,436.00		281,836.00		287,874.00
c. Unassigned/Unappropriated	9790	1,132,724.31		1,330,294.31		1,470,028.31
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
Special Reserve Fund -     Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,408,160.31		1,612,130.31		1,757,902.31

## 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.

2023-24 Moved site sub & SEL teacher from restricted fund to general fund. 2024-25 Moved reading aide & social worker from restricted fund to general fund.

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	40,487.00	0.00%	40,487.00	0.00%	40,487.00
2. Federal Revenues	8100-8299	238,542.00	0.00%	238,542.00	0.00%	238,542.00
3. Other State Revenues	8300-8599	661,732.00	-4.80%	629,998.00	1.51%	639,484.00
4. Other Local Revenues	8600-8799	373,199.00	0.00%	373,199.00	0.00%	373,199.00
5. Other Financing Sources		***************************************			***************************************	AND REAL PROPERTY OF THE PROPE
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	44 (44 C C C C C C C C C C C C C C C C C
c. Contributions	8980-8999	450,304.00	8.73%	489,604.00	3.02%	504,378.00
6. Total (Sum lines A1 thru A5c)		1,764,264.00	0.43%	1,771,830.00	1.37%	1,796,090.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries			l <sub>st</sub>			
a. Base Salaries				621,154.00		491,370.00
b. Step & Column Adjustment				14,843.00		12,389.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(144,627.00)		(76,596.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	621,154.00	-20.89%	491,370.00	-13.07%	427,163.00
2. Classified Salaries			***************************************	9 <del>90-9909999999999999999999999999999999</del>		AAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA
a. Base Salaries				356,598.00		360,717.00
b. Step & Column Adjustment				4,119.00		4,186.00
c. Cost-of-Living Adjustment						PERENTAL AND
d. Other Adjustments						(33, 174.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	356,598.00	1.16%	360,717.00	-8.04%	331,729.00
3. Employ ee Benefits	3000-3999	625,448.00	-3.96%	600,675.00	1.26%	608,272.00
4. Books and Supplies	4000-4999	117,338.00	3.99%	122,023.00	2.64%	125,244.00
5. Services and Other Operating Expenditures	5000-5999	275,188.00	3.02%	283,499.00	2.64%	290,982.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,010.00	3.02%	12,373.00	2.64%	12,700.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses				- Control of the Cont		70000
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)						A STATE OF THE STA
11. Total (Sum lines B1 thru B10)		2,007,736.00	-6.83%	1,870,657.00	-3.99%	1,796,090.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(243,472.00)		(98,827.00)		0.00

37 68353 0000000 Form MYP E8BUK5E4YK(2023-24)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		342,298.34		98,826.34		(.66)
Ending Fund Balance (Sum lines C and D1)		98,826.34		(.66)		(.66)
Components of Ending Fund     Balance						
a. Nonspendable	9710-9719	0.00	The second			
b. Restricted	9740	98,826.84	A STATE OF THE STA			
c. Committed						
Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780				10.500	
e. Unassigned/Unappropriated						
Reserve for Economic     Uncertainties	9789					
Unassigned/Unappropriated	9790	(.50)		(.66)	14.00	(.66)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		98,826.34		(.66)		(.66)
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.)						
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.

2023-24 Moved site sub & SEL teacher from restricted fund to general fund. 2024-25 Moved reading aide & social worker from restricted fund to general fund.

Budget, July 1 2023-24 General Fund Special Education Revenue Allocations Setup

Current LEA:	37-68353-0000	37-68353-0000000 San Pasqual Union Elementary								
Selected SELPA:	РВ	(Enter a SELPA ID from the list below then save and close)								
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED								
ID	SELPA-TITLE	(from Form SEA)								
РВ	North Inland									

# Budget, July 1 2022-23 Estimated Actuals Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

		Costs - fund		Costs - fund	Intentional	Indonés	Due	Due
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	From Other Funds 9310	To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(19,800.00)	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		,					0.00	0.0
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation	7 3 3 7 4						0.00	0.0
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail		Programme Tolking	40 (T. 3° + 1,41 (384)					
Fund Reconciliation							0.00	0.0
11 ADULT EDUCATION FUND							0.00	0.0
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.0
12 CHILD DEVELOPMENT FUND							0.00	0.0
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.0
13 CAFETERIA SPECIAL REVENUE FUND							0.00	0.0
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.0
14 DEFERRED MAINTENANCE FUND							0.00	0.0
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
15 PUPIL TRANSPORTATION EQUIPMENT FUND							0.00	0.0
	0.00	0.00						
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail		artely, 13-4			0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.0
18 SCHOOL BUS EMISSIONS REDUCTION FUND							0.00	0.0
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		

#### Budget, July 1 2022-23 Estimated Actuals Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

	-	04					BUK5E4YI	
		Costs - rfund I		Costs - fund	Interfund	Interfund	Due From	Due To
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Fund Reconciliation					71 3 4 T S		0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail			All and a second					
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail				7 - 1 miles	0.00	0.00		
Fund Reconciliation	1						0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS							3.00	0.00
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					5.00	0.00	0.00	0.00
53 TAX OVERRIDE FUND							3.00	0.00
Expenditure Detail								

### Budget, July 1 2022-23 Estimated Actuals Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

		Costs - fund		t Costs - fund	Intention d	Interfund	Due	Due
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Transfers Out 7600-7629	From Other Funds 9310	To Other Fund 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation				. 16			0.00	0.0
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation					as Song Peng C Subsection		0.00	0.0
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation	1						0.00	0.0
63 OTHER ENTERPRISE FUND								
Expenditure Detail	19,800.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
67 SELF-INSURANCE FUND	- 1							
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		rande y to her			0.00	0.00		
Fund Reconciliation					0.00		0.00	0.0
71 RETIREE BENEFIT FUND								-
Expenditure Detail								
Other Sources/Uses Detail		hetter ones et tress			0.00			
Fund Reconciliation							0.00	0.0
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND							5.00	0.0
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation					3.00		0.00	0.0
76 WARRANT/PASS-THROUGH FUND							0.00	0.0
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.0
95 STUDENT BODY FUND							0.00	0.0
Expenditure Detail								

## Budget, July 1 2022-23 Estimated Actuals Unaudited Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

Description	1	Costs - fund Transfers Out 5750		Costs - fund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	19,800.00	(19,800.00)	0.00	0.00	0.00	0.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Fund 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(19,800.00)	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND							10000	
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		i.
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail			24. SASVA		0.00	0.00		7 7 10
Fund Reconciliation					100 A			
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail	A. D. D. S.		Autoro Biotologie	Language State				
Fund Reconciliation								100
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail				0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00		
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00		
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00		
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00						
Fund Reconciliation					0.00	0.00		
15 PUPIL TRANSPORTATION EQUIPMENT FUND	2.55							
Expenditure Detail	0.00	0.00				_		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
I7 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL DUTLAY								
Expenditure Detail								
Other Sources/Uses Detail	E1350/E190-FE-33				0.00	0.00		
Fund Reconciliation					0.00	0.00		
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation					DAY THE STREET			
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00		
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		0.00			0.00	0.00		7 10 9
Fund Reconciliation					0.00	0.00		
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	105 - 10 mile 7 pm [				0.00	0.00		
Fund Reconciliation						5.55		
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00		
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00		
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00		

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

	FOR A	LL FUNDS				E8E	BUK5E4YI	K(2023-
Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Fund 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		-						
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							- 1	
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND							STATE OF THE SECOND	
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	3050252	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00		
63 OTHER ENTERPRISE FUND								
Expenditure Detail	19,800.00	0.00						10.00
Other Sources/Uses Detail	19,000.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00		
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail	And the second							
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						Sec.
Other Sources/Uses Detail					0.00			1 (1)
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							i A	
Fund Reconciliation							5 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							22	The second
TOTALS	19,800.00	(19,800.00)	0.00	0.00	0.00	0.00		

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

37 68353 0000000 Form 01CS E8BUK5E4YK(2023-24)

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

#### CRITERIA AND STANDARDS

## 1. CRITERION: Average Daily Attendance

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

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over
493.44	
2.0%	
	3.0% 2.0% 1.0% 493.44

#### 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	540	540		
Charter School				
Total ADA	540	540	N/A	Met
Second Prior Year (2021-22)				
District Regular	540	540		
Charter School				
Total ADA	540	540	N/A	Met
First Prior Year (2022-23)				
District Regular	516	518		
Charter School		0		
Total ADA	516	518	N/A	Met
Budget Year (2023-24)				
District Regular	493			
Charter School	0			
Total ADA	493			

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

1B. C	omparis	son 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 overesti	imated 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 overesti	imated by more than the standard percentage level for two or more of the previous three years.
		Explanation:	
		(required if NOT met)	

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

37 68353 0000000 Form 01CS E8BUK5E4YK(2023-24)

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):	493.4	
District's Enrollment Standard Percentage Level:	2.0%	

#### 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	543	501		
Charter School				
Total Enrollment	543	501	7.7%	Not Met
Second Prior Year (2021-22)				
District Regular	. 494	499		
Charter School				
Total Enrollment	494	499	N/A	Met
First Prior Year (2022-23)				
District Regular	473	486		
Charter School				
Total Enrollment	473	486	N/A	Met
Budget Year (2023-24)				
District Regular				
Charter School				
Total Enrollment	0			

28.	Comparison	Οî	District	Enrollment	to	the	Standard

ATA	FNTRY.	Enter	an	explanation if	the	standard	ie	not i	met	
<i>/</i> /////	LIVITY I	Litter	an	explanation if	uie	Stanuaru	13	HOL I	met.	

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

	Explanation:	Due to COVID, P2 ADA was held harmless.
	(required if NOT met)	
1b.	STANDARD MET - Enrollment has not been overesting	nated by more than the standard percentage level for two or more of the previous three years.
	Explanation:	
	(required if NOT met)	

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

37 68353 0000000 Form 01CS E8BUK5E4YK(2023-24)

3.	CRITERION:	ADA to	Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	540	501	
Charter School		0	
Total ADA/Enrollment	540	501	107.8%
Second Prior Year (2021-22)			
District Regular	467	499	
Charter School	0		
Total ADA/Enrollment	467	499	93.6%
First Prior Year (2022-23)			
District Regular	463	486	
Charter School			
Total ADA/Enrollment	463	486	95.2%
		Historical Average Ratio:	98.9%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 99.4%

#### 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	493			
Charter School	0			
Total ADA/Enrollment	493	0	0.0%	Met
1st Subsequent Year (2024-25)				
District Regular	498			
Charter School				
Total ADA/Enrollment	498	0	0.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	498			
Charter School				
Total ADA/Enrollment	498	0	0.0%	Met

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

DATA	ENTDV.	Enter or	explanation i	ftha	ctandard is	not mot
מאט	LIVITY I	Litter at	explanation i	1 1116	Standard	mot met.

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

Explanation:	
(required if NOT met)	

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

37 68353 0000000 Form 01CS E8BUK5E4YK(2023-24)

#### 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.

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

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

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

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

#### Projected LCFF Revenue

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 1 - Chang	ge in Population	(2022-23)	(2023-24)	(2024-25)	(2025-26)
a.	ADA (Funded) (Form A, lines A6 and C4)	518.31	493.44	498.24	498.24
b.	Prior Year ADA (Funded)		518.31	493.44	498.24
c.	Difference (Step 1a minus Step 1b)		(24.87)	4.80	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(4.80%)	.97%	0.00%
Step 2 - Chang	ge in Funding Level				
a.	Prior Year LCFF Funding				
b1.	COLA percentage	-			
b2.	COLA amount (proxy for purposes of this criterio	on)	0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2b2	divided by Step 2a)	0.00%	0.00%	0.00%
	Change in Population and Funding Level (Step 1d plus	Sten 2c)	(4.80%)	.97%	
Step 3 - Total (	change in reputation and runding Level (Step 10 plus	O(O) 20)	(1.0070)	.07,70	0.00%

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

37 68353 0000000 Form 01CS E8BUK5E4YK(2023-24)

#### 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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,903,815.00	1,939,633.00	1,939,633.00	1,939,633.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from p	revious year, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

#### Necessary Small School District Projected LCFF Revenue

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	5,399,793.00	5,587,387.00	5,870,241.00	6,058,084.00
District's Proje	ected Change in LCFF Revenue:	3.47%	5.06%	3.20%
	LCFF Revenue Standard	-5.80% to -3.80%	-0.03% to 1.97%	-1.00% to 1.00%
	Status:	Not Met	Not Met	Not Met

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

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

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

Explanation:

District projecting increasing enrollment (required if NOT met)

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: CS District, Version 5

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

37 68353 0000000 Form 01CS E8BUK5E4YK(2023-24)

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 Ave	rage Ratio of Unrestricted Sa	alaries and Benefits to Total U	nrestricted General Fund Exp	penditures	
ATA ENTRY: All data are extracted or calcula	ted.				
		Estimated/Unaudited Actuals - I	•	Ratio	
		Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
iscal Year		(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures	
hird Prior Year (2020-21)		3,713,136.20	4,128,556.05	89.9%	
econd Prior Year (2021-22)		3,718,492.23	4,371,574.39	85.1%	
irst Prior Year (2022-23)		4,037,598.00	4,952,257.00	81.5%	
			Historical Average Ratio:	85.5%	
			Budget Year	1st Subsequent Year	2nd Subsequent Year
		-	(2023-24)	(2024-25)	(2025-26)
Di	istrict's Reserve Standard Perc	centage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
		aries and Benefits Standard			
		atio, plus/minus the greater			
	of 3% or the district's re	serve standard percentage):	81.5% to 89.5%	81.5% to 89.5%	81.5% to 89.5%
ATA ENTRY: If Form MYP exists, Unrestricte	ed Salaries and Benefits, and To	otal Unrestricted Expenditures da	ata for the 1st and 2nd Subsequ		it, enter data for the two
ATA ENTRY: If Form MYP exists, Unrestricte	ed Salaries and Benefits, and To	otal Unrestricted Expenditures da Budget - Ur	ata for the 1st and 2nd Subsequencestricted		ot, enter data for the two
ATA ENTRY: If Form MYP exists, Unrestricte	ed Salaries and Benefits, and To	otal Unrestricted Expenditures da Budget - Ur (Resources	ata for the 1st and 2nd Subsequencestricted	ent Years will be extracted; if no	it, enter data for the two
ATA ENTRY: If Form MYP exists, Unrestricte	ed Salaries and Benefits, and To	otal Unrestricted Expenditures da Budget - Ur (Resources Salaries and Benefits (Form 01, Objects 1000-	orestricted 0000-1999) Total Expenditures (Form 01, Objects 1000-	ent Years will be extracted; if no Ratio of Unrestricted Salaries and	it, enter data for the two
ATA ENTRY: If Form MYP exists, Unrestricte ubsequent years. All other data are extracted	ed Salaries and Benefits, and To	otal Unrestricted Expenditures da Budget - Ur (Resources Salaries and Benefits	orestricted 0000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8,	ent Years will be extracted; if no Ratio of Unrestricted Salaries and Benefits to Total Unrestricted	ot, enter data for the two
ATA ENTRY: If Form MYP exists, Unrestricte absequent years. All other data are extracted and are extracted and are extracted are extracted and are extracted as a second are extracted as a second and are extracted as a second are	ed Salaries and Benefits, and To	Budget - Ur (Resources of Salaries and Benefits (Form 01, Objects 1000- 3999)	orestricted 0000-1999) Total Expenditures (Form 01, Objects 1000-7499)	ent Years will be extracted; if no Ratio of Unrestricted Salaries and Benefits	
ATA ENTRY: If Form MYP exists, Unrestricte ubsequent years. All other data are extracted as a second of the second	ed Salaries and Benefits, and To	Budget - Ur (Resources Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MY P, Lines B1-B3)	are for the 1st and 2nd Subsequencestricted 2000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	ent Years will be extracted; if no Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
ATA ENTRY: If Form MYP exists, Unrestricte ubsequent years. All other data are extracted stated and stated are extracted as a second state of the st	ed Salaries and Benefits, and To	Budget - Ur (Resources Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MY P, Lines B1-B3)	ata for the 1st and 2nd Subsequencestricted 2000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 4,878,157.00	Ratio  of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures  82.1%	Status Met
B. Calculating the District's Projected Ration ATA ENTRY: If Form MYP exists, Unrestricte subsequent years. All other data are extracted siscal Year udget Year (2023-24) st Subsequent Year (2024-25) and Subsequent Year (2025-26)	ed Salaries and Benefits, and To or calculated.	Budget - Ur (Resources of Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	restricted 2000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 4,878,157.00 5,175,247.00	Ratio  of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures  82.1%  82.6%	Status Met Met
ATA ENTRY: If Form MYP exists, Unrestricte ubsequent years. All other data are extracted is a sequent year. All other data are extracted is a sequent year (2023-24) at Subsequent Year (2024-25) and Subsequent Year (2025-26)	ed Salaries and Benefits, and To or calculated.	Budget - Ur (Resources of Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	restricted 2000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 4,878,157.00 5,175,247.00	Ratio  of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures  82.1%  82.6%	Status Met Met
ATA ENTRY: If Form MYP exists, Unrestricte subsequent years. All other data are extracted siscal Year sudget Year (2023-24) st Subsequent Year (2024-25) and Subsequent Year (2025-26)	ed Salaries and Benefits, and To or calculated.	Budget - Ur (Resources of Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	restricted 2000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 4,878,157.00 5,175,247.00	Ratio  of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures  82.1%  82.6%	Status Met Met
ATA ENTRY: If Form MYP exists, Unrestricte obsequent years. All other data are extracted obsequent years. All other data are extracted of scalar extracted of the scalar extra	ed Salaries and Benefits, and To or calculated.	Budget - Ur (Resources of Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) 4,006,508.00 4,274,431.00 4,475,648.00	restricted 2000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 4,878,157.00 5,175,247.00 5,400,769.00	Ratio  of Unrestricted Salaries and Benefits  to Total Unrestricted Expenditures  82.1%  82.6%  82.9%	Status Met Met Met
ATA ENTRY: If Form MYP exists, Unrestricted obsequent years. All other data are extracted obsequent years. All other data are extracted obsequent year (2023-24) at Subsequent Year (2024-25) and Subsequent Year (2025-26)  C. Comparison of District Salaries and Bell ATA ENTRY: Enter an explanation if the standard data and explanation if the standard explanation is the standard explanation if the standard explanation is the standard explanation in the standard explanation explanat	ed Salaries and Benefits, and To or calculated.	Budget - Ur (Resources of Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	restricted 2000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 4,878,157.00 5,175,247.00 5,400,769.00	Ratio  of Unrestricted Salaries and Benefits  to Total Unrestricted Expenditures  82.1%  82.6%  82.9%	Status Met Met Met
ATA ENTRY: If Form MYP exists, Unrestricte obsequent years. All other data are extracted obsequent years. All other data are extracted obsequent year (2023-24) at Subsequent Year (2024-25) and Subsequent Year (2025-26)  C. Comparison of District Salaries and Bell ATA ENTRY: Enter an explanation if the standard of the	nefits Ratio to the Standard dard is not met.	Budget - Ur (Resources of Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) 4,006,508.00 4,274,431.00 4,475,648.00	restricted 2000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 4,878,157.00 5,175,247.00 5,400,769.00	Ratio  of Unrestricted Salaries and Benefits  to Total Unrestricted Expenditures  82.1%  82.6%  82.9%	Status Met Met Met
ATA ENTRY: If Form MYP exists, Unrestricte subsequent years. All other data are extracted siscal Year udget Year (2023-24) st Subsequent Year (2024-25) and Subsequent Year (2025-26)  C. Comparison of District Salaries and Bell ATA ENTRY: Enter an explanation if the stance 1a. STANDARD MET - Ratio of Explan	ed Salaries and Benefits, and To or calculated.	Budget - Ur (Resources of Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) 4,006,508.00 4,274,431.00 4,475,648.00	restricted 2000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 4,878,157.00 5,175,247.00 5,400,769.00	Ratio  of Unrestricted Salaries and Benefits  to Total Unrestricted Expenditures  82.1%  82.6%  82.9%	Status Met Met Met
ATA ENTRY: If Form MYP exists, Unrestricte subsequent years. All other data are extracted siscal Year udget Year (2023-24) st Subsequent Year (2024-25) and Subsequent Year (2025-26)  C. Comparison of District Salaries and Bell ATA ENTRY: Enter an explanation if the stance of the st	nefits Ratio to the Standard dard is not met.	Budget - Ur (Resources of Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) 4,006,508.00 4,274,431.00 4,475,648.00	restricted 2000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 4,878,157.00 5,175,247.00 5,400,769.00	Ratio  of Unrestricted Salaries and Benefits  to Total Unrestricted Expenditures  82.1%  82.6%  82.9%	Status Met Met Met
ATA ENTRY: If Form MYP exists, Unrestricte subsequent years. All other data are extracted siscal Year udget Year (2023-24) st Subsequent Year (2024-25) and Subsequent Year (2025-26)  C. Comparison of District Salaries and Bell ATA ENTRY: Enter an explanation if the stance 1a. STANDARD MET - Ratio of Explan	nefits Ratio to the Standard dard is not met.	Budget - Ur (Resources of Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) 4,006,508.00 4,274,431.00 4,475,648.00	restricted 2000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 4,878,157.00 5,175,247.00 5,400,769.00	Ratio  of Unrestricted Salaries and Benefits  to Total Unrestricted Expenditures  82.1%  82.6%  82.9%	Status Met Met Met

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

37 68353 0000000 Form 01CS E8BUK5E4YK(2023-24)

#### **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)
District's Change in Population and Funding Level			
(Criterion 4A1, Step 3):	(4.80%)	.97%	0.00%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-14.80% to 5.20%	-9.03% to 10.97%	-10.00% to 10.00%
District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-9.80% to 0.20%	-4.03% to 5.97%	-5.00% to 5.00%

## 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.

			Percent Change	Change Is Outside
Object Range / Fiscal Year		Amount	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-	8299) (Form MYP, Line A2)			
First Prior Year (2022-23)		625,849.00		
Budget Year (2023-24)		238,542.00	(61.89%)	Yes
1st Subsequent Year (2024-25)		238,542.00	0.00%	No
2nd Subsequent Year (2025-26)		238,542.00	0.00%	No
Explanation:	Due to COVID funds			
(required if Yes)				
Other State Revenue (Fund 01, Objects 83	00-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)		1,222,699.00		
Pudget Vees (2022-24)				

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

		1,222,699.00
Yes	(35.08%)	793,743.00
No	(3.56%)	765,458.00
No	1.38%	776,038.00

Explanation: (required if Yes)

Due to Covid funds

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

First Prior Year (2022-23) Budget Year (2023-24) 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26)

554,594.00		
444,199.00	(19.91%)	Yes
444,199.00	0.00%	No
444,199.00	0.00%	No

Explanation: (required if Yes) Reduction due to special education Out of Home Care funding

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

37 68353 0000000 Form 01CS E8BUK5E4YK(2023-24)

	Books and Supplies (Fund 01, Objects 4000-49	999) (Form MYP Line B4)			
First Prior Year (		, soo, (, o, , , , , , , , , , , , , , , ,	607,778.00		
Budget Year (202	23-24)		348,201.00	(42.71%)	Yes
1st Subsequent	Year (2024-25)	-	362,104.00	3.99%	No
2nd Subsequent	Year (2025-26)		371,663.00	2.64%	No
	,		01 1,000.00	2.0470	110
	Explanation:	Reduced due to COVID expenditur	es removed.		
	(required if Yes)				
First Prior Year (	Services and Other Operating Expenditures (F	und 01, Objects 5000-5999) (Form MY			
· ·	,		1,156,244.00		
Budget Year (202			915,974.00	(20.78%)	Yes
1st Subsequent \			944,234.00	3.09%	No
2nd Subsequent	Year (2025-26)		969,685.00	2.70%	No
	Explanation:	Reduction due to Covid funds			
	(required if Yes)	reduction due to covid runus			
6C. Calculating	the District's Change in Total Operating Revenue	s and Expenditures (Section 6A, Line	2)		
DATA ENTRY: A	Il data are extracted or calculated.				
		*			
Object Range / F	iiscal Vear		A	Percent Change	-
Object Nange / 1	15001 1 601		Amount	Over Previous Year	Status
	Total Federal, Other State, and Other Local Re	evenue (Criterion 6B)			
First Prior Year (	2022-23)		2,403,142.00		
Budget Year (202	23-24)		1,476,484.00	(38.56%)	Not Met
1st Subsequent	rear (2024-25)		1,448,199.00	(1.92%)	Met
2nd Subsequent	Year (2025-26)		1,458,779.00	.73%	Met
	Total Books and Supplies, and Services and (	Other Operating Expenditures (Criterio	on 6B)		
First Prior Year (	2022-23)		1,764,022.00		
Budget Year (202	23-24)		1,264,175.00	(28.34%)	Not Met
1st Subsequent \	ear (2024-25)		1,306,338.00	3.34%	Met
2nd Subsequent	Year (2025-26)		1,341,348.00	2.68%	Met
6D. Comparisor	of District Total Operating Revenues and Expen	ditures to the Standard Percentage Ra	inge		
DATA ENTRY: E	volunations are linked from Section 68 if the status in	Section 6C is not mot: no onto: in allow	ad balau		
DAIA ENTRY. E.	xplanations are linked from Section 6B if the status in	Section of is not met, no entry is allowed	ed below.		
1a.	STANDARD NOT MET - Projected total operating (	revenues have changed by more than th	e standard in one or more of the	budget or two subsequent fis	cal years. Reasons for the
	projected change, descriptions of the methods and standard must be entered in Section 6A above and	d assumptions used in the projections, ar	nd what changes, if any, will be r	nade to bring the projected op	erating revenues within the
	Standard must be entered in Section on above and	will also display in the explanation box	delow.		
	Explanation:	Due to COVID funds			
	Federal Revenue				
	(linked from 6B				
	if NOT met)				
	Explanation:	Due to Covid funds			
	Other State Revenue				
	(linked from 6B				
	if NOT met)				
	Explanation:	Reduction due to special education	Out of Home Care funding		

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

Reduction due to special education Out of Home Care funding

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

37 68353 0000000 Form 01CS E8BUK5E4YK(2023-24)

Explanation:	Reduced due to COVID expenditures removed.
Books and Supplies	
(linked from 6B	
if NOT met)	
Explanation:	Reduction due to Covid funds
Services and Other Exps	
(linked from 6B	
if NOT met)	

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.

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

37 68353 0000000 Form 01CS E8BUK5E4YK(2023-24)

## 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	ent for EC Section 17070.75 - O	ngoing and Major Maintena	nce/Restricted Maintenance Ac	count (OMMA/RMA)
NOTE:		EC Section 17070.75 requires the district to deposit into the financing uses for that fiscal year. Statute extude the foll 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.				
		ck the appropriate Yes or No button for special education lo e box and enter an explanation, if applicable.	ocal plan area (SELPA) administra	ative units (AUs); all other data	are extracted or calculated. If st	andard is not met, enter an
	1.	a. For districts that are the AU of a SELPA, do you choose	se to exclude revenues that are p	passed through to participating	members of	
		the SELPA from the OMMA/RMA required minimum contri	bution calculation?			
		b. Pass-through revenues and apportionments that may be	pe excluded from the OMMA/RMA	calculation per EC Section 17	070.75(b)(2)(D)	
		(Fund 10, resources 3300-3499, 6500-6540 and 6546, obje-	ects 7211-7213 and 7221-7223)			0.00
	2.	Ongoing and Major Maintenance/Restricted Maintenance A	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)				
			6,577,608.00			
		b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required	Budgeted Contribution¹	
				Minimum Contribution	to the Ongoing and Major	
				(Line 2c times 3%)	Maintenance Account	Status
		c. Net Budgeted Expenditures and Other Financing Uses	6,577,608.00	197,328.24	223,110.00	Met
			0,377,000.00	137,320.24	223,110.00	
					¹ Fund 01, Resource 8150, Obje	ects 8900-8999
If standard is	not	met, enter an X in the box that best describes why the mini	mum required contribution was no	ot made:		
		×	Not applicable (district does not Exempt (due to district's small s	· · · · · · · · · · · · · · · · · · ·	eene School Facilities Act of 1998 2)(E)])	)
	Other (explanation must be provided)					
		Explanation:				
		(required if NOT met				
		and Other is marked)				

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

37 68353 0000000 Form 01CS E8BUK5E4YK(2023-24)

#### 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

г	ΔΤΔ	FNTRY:	All data	are extracted	or calculated

1.	District's Available Reserve Amounts (resources 0000-1999)
	a. Stabilization Arrangements
	(Funds 01 and 17, Object 9750)
	b. Reserve for Economic Uncertainties
	(Funds 01 and 17, Object 9789)
	c. Unassigned/Unappropriated
	(Funds 01 and 17, Object 9790)
	d. Negative General Fund Ending Balances in Restricted
	Resources (Fund 01, Object 979Z, if negative, for each of
	resources 2000-9999)
	e. Available Reserves (Lines 1a through 1d)
2.	Expenditures and Other Financing Uses
	a. District's Total Expenditures and Other Financing Uses
	(Fund 01, objects 1000-7999)
	b. Plus: Special Education Pass-through Funds (Fund 10, resources
	3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)
	c. Total Expenditures and Other Financing Uses
	(Line 2a plus Line 2b)
3.	District's Available Reserve Percentage

First Prior Year	Second Prior Year	Third Prior Year
(2022-23)	(2021-22)	(2020-21)
0.00	0.00	0.00
301,758.00	237,822.00	233,268.92
844,465.31	675,352.31	527,401.99
(.50)	0.00	0.00
1,146,222.81	913,174.31	760,670.91
7,543,945.00	6,883,475.82	6,031,723.04
0.00		
7,543,945.00	6,883,475.82	6,031,723.04
15.2%	13.3%	12.6%

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

4.2%	4.4%	5.1%

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

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

## 8B. Calculating the District's Deficit Spending Percentages

(Line 1e divided by Line 2c)

DATA ENTRY: A	All data are	extracted or	calculated.
---------------	--------------	--------------	-------------

DATA ENTRY: All data are extracted or calculated.				
	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000- 7999)	Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	135,035.97	4,328,556.05	N/A	Met
Second Prior Year (2021-22)	252,503.40	4,471,574.39	N/A	Met
First Prior Year (2022-23)	292,212.00	4,952,257.00	N/A	Met
Budget Year (2023-24) (Information only)	261,937.00	4,878,157.00		

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

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

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

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)			

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

37 68353 0000000 Form 01CS E8BUK5E4YK(2023-24)

9.	CDIT	EDION.	Errord.	Balance
J.	UKII	EKIUN:	runa	Daiance

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 Lev el 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 ov er	

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

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

493

District's Fund Balance Standard Percentage Level:

1.3%

## 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.

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

Beginning Fund Balance

(Form 01, Line F1e, Unrestricted Column)

Variance Level

Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2020-21)	1,132,828.11	1,526,634.94	N/A	Met
Second Prior Year (2021-22)	1,560,400.94	1,661,670.91	N/A	Met
First Prior Year (2022-23)	1,788,203.00	1,855,011.31	N/A	Met
Budget Year (2023-24) (Information only)	2,147,223.31			

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

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

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

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

Explanation:	
(required if NOT met)	

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

37 68353 0000000 Form 01CS E8BUK5E4YK(2023-24)

#### 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

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	493	498	498
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	4%	4%	4%

#### 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?
----	--

Νo

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

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

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

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

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

All other data are extracted or calculated.

1.	Expenditures and Other Financing Uses
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)
2.	Plus: Special Education Pass-through
	(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
3.	Total Expenditures and Other Financing Uses
	(Line B1 plus Line B2)
4.	Reserve Standard Percentage Level
5.	Reserve Standard - by Percent
	(Line B3 times Line B4)
6.	Reserve Standard - by Amount

2nd Subsequent Year	1st Subsequent Year	Budget Year
(2025-26)	(2024-25)	(2023-24)
7,196,860.0	7,045,904.00	6,885,893.00
0.0	0.00	0.00
7,196,860.0	7,045,904.00	6,885,893.00
4%	4%	4%
287,874.4	281,836.16	275,435.72

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

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

37 68353 0000000 Form 01CS E8BUK5E4YK(2023-24)

	(\$80,000 for districts with 0 to 1,000 ADA, else 0)	80,000.00	80,000.00	80,000.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	275,435.72	281,836.16	287,874.40

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 Amoun	ts (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)	275,436.00	281,836.00	287,874.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	1,132,724.31	1,330,294.31	1,470,028.31
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)	(.50)	(.66)	(1.66)
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)	1,408,159.81	1,612,129.65	1,757,900.65
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	20.45%	22.88%	24.43%
	District's Reserve Standard			
	(Section 10B, Line 7):	275,435.72	281,836.16	287,874.40
	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)	

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

SUPPLEMENT	AL INFORMATION	
DATA ENTRY:	Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.	
<b>\$1.</b>	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:	
<b>\$2.</b>	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 f	ollowing fiscal years:
S3.	Use of Ongoing Revenues for One-time Expenditures	
1a.	Does your district have large non-recurring general fund expenditures that are funded with ongoing	
	general fund revenues?	No
1b.	If Yes, identify the expenditures:	
S4.	Contingent Revenues	
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act	
	(e.g., parcel taxes, forest reserves)?	No
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures	reduced:

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

37 68353 0000000 Form 01CS E8BUK5E4YK(2023-24)

#### 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. 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	9-1999, Object 8980)			
First Prior Year (2022-23)	(245,369.00)			
Budget Year (2023-24)	(450,304.00)	204,935.00	83.5%	Not Met
1st Subsequent Year (2024-25)	(488,115.00)	37,811.00	8.4%	Met
2nd Subsequent Year (2025-26)	(504,379.00)	16,264.00	3.3%	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)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund opera	tional hudget?			No

## 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:	Increase due to special education contribution
	(required if NOT met)	
1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.		
	Explanation:	
	(required if NOT met)	

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

1c.	MET - Projected transfers out have not changed to	by more than the standard for the budget and two subsequent fiscal years.
	Explanation:	
	(required if NOT met)	
1d.	NO - There are no capital projects that may impact	ct the general fund operational budget.
	Project Information:	
	(required if YES)	

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

37 68353 0000000 Form 01CS E8BUK5E4YK(2023-24)

#### S6. Long-term Commitments

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

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

S6A.	Identification of the District's Long-term Com	mitments				
DATA	ENTRY: Click the appropriate button in item 1 and	d enter data	in all columns of item 2 for app	licable long-term commitments;	there are no extractions in this section.	
1.	Does your district have long-term (multiyear) co	ommitments	7			
	(If No, skip item 2 and Sections S6B and S6C)			Yes		
2.	If Yes to item 1, list all new and existing multiye	ear commitn	nents and required annual debt s		e long-term commitments for postemploymen	nt henefits other than
	pensions (OPEB); OPEB is disclosed in item S7				. Long term commented for posterinpio, men	a solicities strict than
		# of Years		SACS Fund and Object Codes	S Used For:	Principal Balance
	Type of Commitment	Remaining	Funding Source	s (Revenues)	Debt Service (Expenditures)	as of July 1, 2023
Lease	s					
Certif	icates of Participation					
Gene	ral Obligation Bonds	1	Fund 51			254,464
Supp	Early Retirement Program					
State						
Buildi	ng					
Loans	-					
Abse	ensated nces		General Fund			35,755
	L					
Other	Long-term Commitments (do not include OPEB):					
	TOTAL:					200 240
	TO TALL				1st	290,219
			Prior Year	Budget Year	Subsequent Year	2nd Subsequent Year
			(2022-23)	(2023-24)	(2024-25)	(2025-26)
			Annual Payment	Annual Payment	Annual Pay ment	Annual Payment
	Type of Commitment (continued)		(P & I)	(P & I)	(P & I)	(P & I)
Lease						
	icates of Participation					
	ral Obligation Bonds		155,000	155,000	0	0
	Early Retirement Program School Building Loans					
	pensated Absences					
	Long-term Commitments (continued):	l			1	
	,					
	Total Annual I	·	155,000	155,000		0
	Has total annual payme	ent increase	ed over prior year (2022-23)?	No	No	No

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

66B. Comparis	son of the District's Annual Payments to Prior Year Ar	inual Payment
DATA ENTRY: I	Enter an explanation if Yes.	
1a.	No - Annual payments for long-term commitments ha	ave not increased in one or more of the budget and two subsequent fiscal years.
	Explanation:	
	(required if Yes	
	to increase in total	
	annual pay ments)	
6C. Identifica	tion of Decreases to Funding Sources Used to Pay Lo	ong-term Commitments
)ATA ENTRY: (	Click the appropriate Yes or No button in item 1; if Yes, a	n explanation is required in item 2.
1.	Will funding sources used to pay long-term commitm	nents 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	r to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.
	Explanation:	
	(required if Yes)	

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

37 68353 0000000 Form 01CS E8BUK5E4YK(2023-24)

#### S7. Unfunded Liabilities

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

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

S7A. Identific	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; the	re are no extractions in this section exce	pt the budget year data on line 5l	o.		
1	Does your district provide postemployment benefits other					
	than pensions (OPEB)? (If No, skip items 2-5)	No				
2.	For the district's OPEB:					
	a. Are they lifetime benefits?					
			_			
	b. Do benefits continue past age 65?		7			
	b. Do bonding continue past age oo:					
	c. Describe any other characteristics of the district's OPEB program including el	igibility criteria and amounts, if any, that	retirees are required to contribute	e toward their own benefits:		
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?					
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance of	r	Self-Insurance Fund	Gov ernmental Fund		
	gov ernmental fund					
4.	OPEB Liabilities					
	a. Total OPEB liability					
	b. OPEB plan(s) fiduciary net position (if applicable)					
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	Photo Ph	0.00			
	d. Is total OPEB liability based on the district's estimate					
	or an actuarial valuation?					
	e. If based on an actuarial valuation, indicate the measurement date					
	of the OPEB valuation					
		Dudant Van	4-4 O. b	0.101		
5.	OPEB Contributions	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)		
<b>J</b> .	a. OPEB actuarially determined contribution (ADC), if available, per	(2020-24)	(2024-23)	(2025-26)		
	actuarial valuation or Alternative Measurement					
	Method					
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-					
	insurance fund) (funds 01-70, objects 3701-3752)	0.00				
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)					
	d. Number of retirees receiving OPEB benefits	I .	1	1		

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

S7B. Identification	on of the District's Unfunded Liability for Self-Insurance Programs			
DATA ENTRY: Cli	ck the appropriate button in item 1 and enter data in all other applicable items	s; there are no extractions in this section.		
1	Does your district operate any self-insurance programs such as worke welfare, or property and liability? (Do not include OPEB, which is covered			
			No	
2	Describe each self-insurance program operated by the district, including dactuarial), and date of the valuation:	letails for each such as level of risk retained	d, funding approach, basis for valu	ation (district's estimate or
3.	Self-Insurance Liabilities			
	a. Accrued liability for self-insurance programs			
	b. Unfunded liability for self-insurance programs			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
4.	Self-Insurance Contributions	(2023-24)	(2024-25)	(2025-26)
	a. Required contribution (funding) for self-insurance programs			
	h Amount contributed (funded) for celf incurence programs			

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

37 68353 0000000 Form 01CS E8BUK5E4YK(2023-24)

#### S8. Status of Labor Agreements

Analy ze 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.

SSA. Cost An	alysis of District's Labor Agreements - Ce	rtificated (Non-management) Employees			
DATA ENTRY	Enter all applicable data items; there are no e	extractions in this section.			
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)	(2025-26)
Number of cer equivalent(FTE	rtificated (non-management) full - time - E) positions	31.1	31.13	31.13	31.13
Sambidian band (	Non-management) Calami and Barretta Norma	Aladiana			
Jertificated (	Non-management) Salary and Benefit Nego Are salary and benefit negotiations settle			No	
	,	If Yes, and the corresponding public disclo	osure documents have been	110	
		filed with the COE, complete questions 2 a			
		If Yes, and the corresponding public disclobeen filed with the COE, complete question			
		If No, identify the unsettled negotiations in	ncluding any prior year unsettled	negotiations and then complete	questions 6 and 7.
	and a				
Negotiations S 2a.		data of sublic displaces beand as ation.			
2a. 2b.	Per Government Code Section 3547.5(a),	·			
20.	Per Government Code Section 3547.5(b), by the district superintendent and chief b	-			
	by the district superintendent and chief b		-416141		
3.	Per Government Code Section 3547.5(c),	If Yes, date of Superintendent and CBO c	ertification.		
Э.	to meet the costs of the agreement?	was a budget revision adopted			
	to meet the costs of the agreement?	If Yes, date of budget revision board adop	ation:		
4.	Period covered by the agreement:	Begin Date:	JUIOII.	F. 10.1	
5.	Salary settlement:	Begin Date.		End Date:	0-40-4
5.	Salary Settlement.		Budget Year	1st Subsequent Year	2nd Subsequent Year
	In the cost of colony pottlement included	in the burdent and multiple	(2023-24)	(2024-25)	(2025-26)
	Is the cost of salary settlement included	in the budget and multiy ear			
	projections (MYPs)?	One Year American			
		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")			

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

Tuoning the source	e of funding that w	ii be used to sup	port multiy ear 3an	ary commitment

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

Negotiations Not	t Settled			
6.	Cost of a one percent increase in salary and statutory benefits	30318		
	L	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (No	on-management) Health and Welfare (H&W) Benefits	(2023-24)	(2024-25)	(2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits	258991	258991	258991
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%
Certificated (No	on-management) Prior Year Settlements			
Are any new cos	sts from prior year settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certificated (No	on-management) Step and Column Adjustments	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	on-management) Step and Column Adjustments	-	·	
1.	on-management) Step and Column Adjustments  Are step & column adjustments included in the budget and MYPs?	-	·	
		(2023-24)	(2024-25)	(2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	(2023-24) Yes	(2024-25) Yes	(2025-26) Yes
1.	Are step & column adjustments included in the budget and MYPs?  Cost of step & column adjustments	(2023-24) Yes 58514	(2024-25) Yes 59684	(2025-26) Yes
1. 2. 3.	Are step & column adjustments included in the budget and MYPs?  Cost of step & column adjustments	Yes 58514	(2024-25)  Yes  59684  2.0%	(2025-26)  Yes  60878 2.0%
1. 2. 3.	Are step & column adjustments included in the budget and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  on-management) Attrition (layoffs and retirements)	(2023-24)  Yes  58514  2.0%  Budget Year	(2024-25)  Yes  59684  2.0%  1st Subsequent Year	(2025-26)  Yes  60878  2.0%  2nd Subsequent Year
1. 2. 3.	Are step & column adjustments included in the budget and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year	(2023-24)  Yes  58514  2.0%  Budget Year	(2024-25)  Yes  59684  2.0%  1st Subsequent Year	(2025-26)  Yes  60878  2.0%  2nd Subsequent Year
1. 2. 3. Certificated (No.	Are step & column adjustments included in the budget and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  on-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?	(2023-24)  Yes  58514  2.0%  Budget Year	(2024-25)  Yes  59684  2.0%  1st Subsequent Year	(2025-26)  Yes  60878  2.0%  2nd Subsequent Year
1. 2. 3.	Are step & column adjustments included in the budget and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  on-management) Attrition (layoffs and retirements)	(2023-24)  Yes  58514  2.0%  Budget Year	(2024-25)  Yes  59684  2.0%  1st Subsequent Year	(2025-26)  Yes  60878  2.0%  2nd Subsequent Year
1. 2. 3. Certificated (No.	Are step & column adjustments included in the budget and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  on-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in	(2023-24)  Yes  58514  2.0%  Budget Year (2023-24)	(2024-25)  Yes  59684  2.0%  1st Subsequent Year (2024-25)	(2025-26)  Yes  60878  2.0%  2nd Subsequent Year (2025-26)
1. 2. 3. Certificated (No. 1. 2.	Are step & column adjustments included in the budget and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  on-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in	(2023-24)  Yes  58514  2.0%  Budget Year (2023-24)	(2024-25)  Yes  59684  2.0%  1st Subsequent Year (2024-25)	(2025-26)  Yes  60878  2.0%  2nd Subsequent Year (2025-26)
1. 2. 3. Certificated (No. 1. 2.	Are step & column adjustments included in the budget and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  on-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	(2023-24)  Yes  58514  2.0%  Budget Year (2023-24)  No	(2024-25)  Yes  59684  2.0%  1st Subsequent Year (2024-25)  No	(2025-26)  Yes  60878  2.0%  2nd Subsequent Year (2025-26)
1. 2. 3. Certificated (No. 1. 2.	Are step & column adjustments included in the budget and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  on-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	(2023-24)  Yes  58514  2.0%  Budget Year (2023-24)  No	(2024-25)  Yes  59684  2.0%  1st Subsequent Year (2024-25)  No	(2025-26)  Yes  60878  2.0%  2nd Subsequent Year (2025-26)
1. 2. 3. Certificated (No. 1. 2.	Are step & column adjustments included in the budget and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  on-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	(2023-24)  Yes  58514  2.0%  Budget Year (2023-24)  No	(2024-25)  Yes  59684  2.0%  1st Subsequent Year (2024-25)  No	(2025-26)  Yes  60878  2.0%  2nd Subsequent Year (2025-26)
1. 2. 3. Certificated (No. 1. 2.	Are step & column adjustments included in the budget and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  on-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	(2023-24)  Yes  58514  2.0%  Budget Year (2023-24)  No	(2024-25)  Yes  59684  2.0%  1st Subsequent Year (2024-25)	(2025-26)  Yes  60878  2.0%  2nd Subsequent Year (2025-26)
1. 2. 3. Certificated (No. 1. 2.	Are step & column adjustments included in the budget and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  on-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	(2023-24)  Yes  58514  2.0%  Budget Year (2023-24)  No	(2024-25)  Yes  59684  2.0%  1st Subsequent Year (2024-25)	(2025-26)  Yes  60878  2.0%  2nd Subsequent Year (2025-26)

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

S8B. Cost Ana	lysis of District's Labor Agreements - Classifi	ed (Non-management) Employees			
DATA ENTRY: I	Enter all applicable data items; there are no extrac	tions in this section.			
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)	(2025-26)
Number of clas	sified(non - management) FTE positions	18.4	18.82	18.82	18.82
Classified (No	n-management) Salary and Benefit Negotiation	as			
1.	Are salary and benefit negotiations settled for			No	
	,	If Yes, and the corresponding public disclo	sure documents have been filed		ns 2 and 3.
		If Yes, and the corresponding public disclo			
		If No, identify the unsettled negotiations in			
Negotiations Se	ttled				
2a.	Per Government Code Section 3547.5(a), date	of public disclosure			
Eu.	board meeting:	or public disclosure			
2b.	Per Government Code Section 3547.5(b), was	the agreement certified			
	by the district superintendent and chief busine	•			
	-, sasmat sapannana ana ama sama	If Yes, date of Superintendent and CBO ce	ertification:		
3.	Per Government Code Section 3547.5(c), was		Startodalori.		
	to meet the costs of the agreement?	g			
		If Yes, date of budget revision board adop	tion:		
4.	Period covered by the agreement:	Begin Date:		End Date:	
5.	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2023-24)	(2024-25)	(2025-26)
	Is the cost of salary settlement included in the	budget and multiyear	(=====,	(432.120)	(2020 20)
	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 u	sed to support multiyear salary	commitments:	

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

<u>Negotiatio</u>	ns Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	10643		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified	d (Non-management) Health and Welfare (H&W) Benefits	(2023-24)	(2024-25)	(2025-26)
/ 1.	Are costs of H&W benefit changes included in the budget and MYPs?	V	V	
2.	Total cost of H&W benefits	Yes	Yes	Yes
3.	Percent of H&W cost paid by employer	86585	86585	85656
4.	Percent projected change in H&W cost over prior year	100.0%	100.0%	100.0%
	d (Non-management) Prior Year Settlements	0.0%	0.0%	0.0%
	ew costs from prior year settlements included in the budget?	No		
Ale dily in	If Yes, amount of new costs included in the budget and MYPs	140		
	If Yes, explain the nature of the new costs:			
	v se, expans the natare of the new coate.			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified	d (Non-management) Step and Column Adjustments	(2023-24)	(2024-25)	(2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	9320	9499	9609
3.	Percent change in step & column over prior year	1.2%	1.2%	1.2%
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified	I (Non-management) Attrition (layoffs and retirements)	(2023-24)	(2024-25)	(2025-26)
	, , , , , , , , , , , , , , , , , , , ,	(2020 2.1)	(2024 20)	(2023-20)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No
	the budget and INT F3:			-
Classified	l (Non-management) - Other			
List other	significant contract changes and the cost impact of each change (i.e., hours of employme	ent, leave of absence, bonuses, etc.):		
	ALCOHOLOGIC CONTRACTOR			

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

37 68353 0000000 Form 01CS E8BUK5E4YK(2023-24)

S8C. Cost An	nalysis of District's Labor Agreements - Manager	nent/Supervisor/Confidential Employe	es		
	: Enter all applicable data items; there are no extract				
		Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)	(2025-26)
Number of ma positions	anagement, supervisor, and confidential FTE	4	4	4	4
Management/	/Supervisor/Confidential				
	enefit Negotiations				
1.	Are salary and benefit negotiations settled for t	he budget year?		No	
		If Yes, complete question 2.	L		
		If No, identify the unsettled negotiations	including any prior year unsettle	d negotiations and then complete	questions 3 and 4.
		If n/a, skip the remainder of Section S80	;.		
Negotiations S	Settled				
2.	Salary settlement:		Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2023-24)	(2024-25)	(2025-26)
	Is the cost of salary settlement included in the	budget and multiy ear			
	projections (MYPs)?				
		Total cost of salary settlement			
		% change in salary schedule from prior year (may enter text, such as "Reopener")			
Negotiations N	Not Settled				
3.	Cost of a one percent increase in salary and st	atutory benefits	5822		
			Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2023-24)	(2024-25)	(2025-26)
4.	Amount included for any tentative salary sched	dule increases	0	0	0
Management/	/Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Health and W	Velfare (H&W) Benefits		(2023-24)	(2024-25)	(2025-26)
1.	Are costs of H&W benefit changes included in	the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits		22432		22432
3.	Percent of H&W cost paid by employer		100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over pri	or year	0.0%	0.0%	0.0%
Management/	/Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Step and Col	lumn Adjustments		(2023-24)	(2024-25)	(2025-26)
1.	Are step & column adjustments included in the	budget and MYPs?	Yes	Yes	Yes
2.	Cost of step and column adjustments		2955	3054	3156
3.	Percent change in step & column over prior year	ar	3.3%	3.3%	3.3%
Management/	/Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Other Benefit	ts (mileage, bonuses, etc.)		(2023-24)	(2024-25)	(2025-26)
1.	Are costs of other benefits included in the budg	et and MYPs?	Yes	Yes	Yes
2.	Total cost of other benefits		7560		
			7300	7 300	7560

Percent change in cost of other benefits over prior year

3.

0.0%

0.0%

0.0%

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

37 68353 0000000 Form 01CS E8BUK5E4YK(2023-24)

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

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

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

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

## Yes Jun 14, 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?

_	es	
 	62	

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

37 68353 0000000 Form 01CS E8BUK5E4YK(2023-24)

ADDITIONAL	FISCAL	INDIC	ATORS

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? Nο 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 No are expected to exceed the projected state funded cost-of-living adjustment? A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? No A7. Is the district's financial system independent of the county office system? 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)	
70	

End of School District Budget Criteria and Standards Review

			1		
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	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	0.00	0.00	0.09
5) TOTAL, REVENUES	<del></del>		0.00	0.00	0.09
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
Classified Salaries     Employee Benefits		2000-2999	0.00	0.00	0.0%
		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.09
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	0.09
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	0.09
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	0.09
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	191,132.00	191,132.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			191,132.00	191,132.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			191,132.00	191,132.00	0.0%
2) Ending Balance, June 30 (E + F1e)			191,132.00	191,132.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	191,132.00	191,132.00	0.0%
Bond	0000	9780	191,132.00	[3]	
Bond	0000	9780		191,132.00	
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	0.00		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description Resource	Codes Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments	9150	0.00		
3) Accounts Receivable	9200	0.00		
4) Due from Grantor Government	9290	0.00		
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00	-	
8) Other Current Assets	9340	0.00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		0.00		
H. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
I. LIABILITIES				
1) Accounts Payable	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640	0.00		
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES		0.00		
J. DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
K. FUND EQUITY				
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)		0.00		
FEDERAL REVENUE				
All Other Federal Revenue	8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE		0.00	0.00	0.0
OTHER STATE REVENUE		1		0.0
Tax Relief Subventions				
Voted Indebtedness Levies				
Homeowners' Exemptions	8571	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes	8572	0.00	0.00	
TOTAL, OTHER STATE REVENUE	0372	0.00	0.00	0.0
OTHER LOCAL REVENUE		0.00	0.00	0.0
Other Local Revenue				
County and District Taxes				
Voted Indebtedness Levies				
Secured Roll	8611	0.00	0.00	0.4
Unsecured Roll	8612	0.00	0.00	0.0
Prior Years' Taxes			0.00	0.0
	8613	0.00	0.00	0.0
Supplemental Taxes	8614	0.00	0.00	0.0
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	0.0
Interest	8660	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.0
Other Local Revenue				
All Other Local Revenue	8699	0.00	0.00	0.0
All Other Transfers In from All Others	8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE		0.00	0.00	0.0
TOTAL, REVENUES		0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service				
Bond Redemptions	7433	0.00	0.00	0.
Bond Interest and Other Service Charges	7434	0.00	0.00	0.
Debt Service - Interest	7438	0.00	0.00	0.0
Other Debt Service - Principal	7439	0.00	0.00	0.
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.
TOTAL, EXPENDITURES		0.00	0.00	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

## Budget, July 1 Bond Interest and Redemption Fund Expenditures by Object

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

				•	E8BUK5E4YK(2023-24
Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					1
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)	12.11				
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	
9) Other Outgo		Exact 7600 7600	CONTRACTOR OF STANDARD CONTRACTOR STANDARD CONTRACTOR C	experience to any organization where the	0.0%
10) TOTAL, EXPENDITURES	9000-9999	Except 7600-7699	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			0.00	0.00	0.0%
FINANCING SOURCES AND USES(A5 -B10)			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	191,132.00	191,132.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			191,132.00	191,132.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		0100	191,132.00	191,132.00	0.0%
2) Ending Balance, June 30 (E + F1e)			191,132.00	191,132.00	
Components of Ending Fund Balance			191,132.00	191,132.00	0.0%
a) Nonspendable					
		0744			
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	191,132.00	191,132.00	0.0%
Bond	0000	9780	191,132.00		
				404 400 00	
Bond	0000	9780	1	191.132.00	
Bond e) Unassigned/Unappropriated	0000	9780	10 la 3 / 4 9 / 9 la 6 / 6 / 6	191,132.00	
	0000	9780 9789	0.00	0.00	0.0%

#### Budget, July 1 Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

37 68353 0000000 Form 51 E8BUK5E4YK(2023-24)

Resource Description 2022-23 Estimated 2023-24 Actuals Description 2026-25 Estimated Budget Description 2026-25 Estimated Budget Description 2026-25 Estimated Budget Description 2026-25 Estimated Description 2026-25

ORON Oa Brown

	5/23/2023	APRIL 2022-23	68353	03100	N. Azzam					District	s authorizing signatu	ie.					
				JULY									APRIL	MAY		TOTAL	
		CHARLE	BEGINNING BALANCE: \$		929							2,390,618 \$			1	July - June 30th	Budget 2023-24
										THE PROPERTY OF THE PARTY OF TH		STATE OF THE PARTY					
	S	LCFF	Ø		948			194.487 \$		194.487 \$				P	CON		ST ST
	s c	Property Taxes	5		669					295.988 \$							
	0 0	OOA Description of the Cook	un c					S		un .	ss ·				371.697 \$	1,486,789	1,486,789
	S	Charler in Lieu Taxes	ייט א			0	n u	n u	w v	v> v		5	co 6		•		
	s ·	Special Education - Prop Tax Transfer	S	\$		S	s,		, n	· s	y v	122	9 69	, ,	20.244 \$	40,487	40,487
Figure   F		Uner Revenue Sources TOTAL LCFF SOURCES	S	114,837 \$	. 44	572.197 S			1 188 418		(800	\$		1.713 \$	(212.612) \$	(200,000)	(200,000)
	EEDEBAI BEVENIE		Control of the Contro						2011			6 (6)/570		9 003/614	422,306 5	5,427,674	5,427,874
State   Stat	4	Impact Aid	S	un.	s,		u.										
	v	Special Education	· vo		9		0 00	9 49	n un	9 67	0 00		0 00				07.545
10.000   10.00	S/A 8285		v	s,	v	69	us .	S	· ·	S	,	0	o on	0 69			62,613
	S 8290		w	'n	S		υ ,	S		S	s		S	co.		40,017	40,017
	8290		un u	s,	00		S	\$	2,223 \$	S	· ·	2 223 \$	S	S	2,223 \$	8,891	8,891
	A Multiple		n vn	0 00	n v	4 629 5		v> v	4,629 \$						4,629 \$	18,515	18,515
	M 8220&8290	Other Federal (One-Time Funding)	S	S		· v		,	2		9	9 05			7,430 %	54,445	88,504
	M 8280			S		so.	v		S	S		S	,				
	M 8290			S	٠	S	so .		S	S		S	5				
	M 8290		v.	\$	Contract of the last of the la	S	S -	September of the later of the l	S	-		S	s,		8		
Decision   Particle (Color)	8100-8299		5	\$	5	16,856 \$	16,161 S	5	17,531 \$	675 \$	\$ .	16,856 \$	27,909 S	1,587 \$	24,293 \$	121,868	238,542
10   10   10   10   10   10   10   10				THE RESIDENCE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS N			STREET, SQUARE,	RICHARD STATES		THE REPORT OF THE PARTY OF THE		THE RESIDENCE OF THE PARTY OF T	The Part of the Pa				THE REAL PROPERTY.
	\$ 8311-8319		Ø	s,	S	so .	s.	en	S		s ·	8	9	\$	\$ .	7.	
State   Stat	2	PA Recomputations CY & PY	so (	60	S	8	so .		un ·	S	so .	so .	so.	s			•
State   Stat	0 00	Mandate Block	n u	, ,	v7 v	. ,	vo u				ν ·	<b>6</b>		8	\$	17,498	17,498
State   Stat	S 8590	PA Expanded Learning Opportunities Program (TK/K-6		10,491 S	491			884	18,884 \$			18 884 \$			18 884 %	86,275	115,033
	S 8590	PA SpEd Early Intervention Preschool Grant													2,483		27,592
	A Multiple	STRS On-Behalf - Revenue	s s	ν ·	80							S			308 285 \$	308,285	308,285
Control Cont	M 8520&8590	Other State (One-Time Funding)	0	0	0						un.	60			18,730 \$	115,517	115,517
STATE   PROPRIES   P	8300-8599	TOTAL OTHER STATE REVENUE	S	10,491 \$	10,491 \$	49,105 S	19,869 \$	36,623 \$	74,048 \$	54,036 \$	18,884 \$	18,884 S	47,642 \$	22,663 \$	377,140 \$	737.393	793 743
Street   Part	OTHER LOCAL REVENUE				THE PERSON NAMED IN	WATER PROPERTY.	NAME AND ADDRESS OF THE OWNER, WHEN	THE REAL PROPERTY.	THE REAL PROPERTY.	Section of the second	The state of the s						
A mile   Other Charles   Other Charles   S   177   S   185   S   177   S   185   S   177   S   185   S   177   S   185   S   177   S	S		v		999												
	A Multi	Other Local	S		15												
Charles Permandio Courses   Charles Permandio Courses   Charles Permandio Courses   Charles Permandio Courses   Charles Permandio Charles   Charles Permandio Charles   Charles Permandio Charles Permandio Charles   Charles Permandio Charles   Charles Permandio Charles Permandio Charles   Charles Permandio Charles Pe	88/8-0000	IOTAL OTHER LOCAL REVENUE	\$	19,397 \$	19,293 \$	38,207 \$	38,358 \$	38,099 \$	43,641 S	41,215 \$	37,996 \$	35,858 \$	39,232 S	46,514 \$	41,927   \$		
SAUAREE GENERIC   Controlled		CES															<b>STREET, STREET, STREE</b>
A COLO-2999   Confidence   Co	A 8900-8	TOTAL OTHER FINANCING SOURCES	S CONTRACTOR OF THE PARTY OF TH	8		\$ .				s.		\$ .	. 5				
A COLO-2009   Centicated   Conticated   Co			The state of the s	2	0	2	0				· ·	s .		5	5 .		
A 1000-1999 Centicated A 2000-2999 Centicated A 2000-2999 Contracted Contracted A 2000-2999 Contracted Contracted A 2000-2999 Contracted	8668-0008	TOTAL REVENUE	ın	144,725 \$	30												
Accousage   Catastined	Cataliana o onice is o					Access to the second		And the second s				Taking the fact that the fact			And the second s		
A 2002999 Classified Clastic Classified Classified Classified Classified Classified Clas	A	Cedificated			5.5												
A   200-2099   Care	4	Classified	S		95								95 311 6		302,121 \$		
Mathematics	A 3000-3999	Benefits	v		84										110.000 \$		
Contract Supplies   Cont	0 3101-3112	STRS On-Behalf - Expense	S	\$		<b>S</b>	S	S	s)	S					308,285 \$		
OPTER EXPENDITIVES         A 7000-1999         CONTINUE CONTI	-000-3	TOTAL SALARIES & RENEFITS		9 003 70	, ,										8		
A GODGE SEPECTATION REPORTED FOR THE PARTIES AND A GODGE SEPECTATION REPORTED FOR THE	The last last last and the last last last last last last last last		2	84,388 \$	2.		4/2,1/5   \$	473,597 \$	463,340   \$	480.935 \$	491,014 \$	488,401 \$	478,279   \$	489,405   \$	806.475 \$	5,333,282	5,609,708
A 5000-5999 Unitles  A 6000-5999 Charlet worker, Red Ch																STREET, STREET	
A 50005999 Other Services (Excl Unitines) S 67171 S 12627 S 62100 S 18.20 S 19.20 S 19	4 4	Utilities	us u			41 402 \$	574								58,123 \$	344,028	348,201
A 6006999 Gaptal  A 6006999 Gaptal  A 70007999 Gaptal  A 70007999 Other Exceeding Other Time Funding)  A 70007999 Other Exceeding Other Time Funding)	⋖	Other Services (Excl Utilities)	S			106.318 5	784								33,144 \$	207,360	220,393
O 720/739 Pass finosph Revenues 5 · 5 · 5 · 5 · 5 · 5 · 5 · 5 · 5 · 5	4	Capital	S	S		60	S				5					103,531	100,000
M. AQDO77599 Other Expenditure Control	0 4	Pass Through Revenues	υn (	9		9	9	S	S	S	ν, ,	so.	3.787 S			5,771	12,010
	( ≥	Other Expenditures (One-Time Funding)	no.		8	vo	S	s,	S	9		50	S	S	\$		

				Budget 2023-24	1,276,18	6,885,893
			TOTAL	uly - June 30th	1 286,366	6,619,648 \$
			JUNE	77	160,278 \$	966,752 \$
			MAY	2,765,437 \$	96.661 \$	\$ 990'985
	0		APRIL	2,509,751 \$	85,078	563,357 \$
	Dry D	ure	MARCH	3075857 \$ 2665689 \$ 2,290,351 \$ 2,315,660 \$ 2,013,631 \$ 1,810,780 \$ 2,671,304 \$ 2,687,864 \$ 2,390,616 \$ 2,509,781 \$ 2,765,437 \$ 2,669,392	88.861   \$	\$ 380.382 \$ 125.623 \$ 125.772 \$ 158.984 \$ 567.03 \$ 159.625 \$ 179.782 \$ 179.782 \$ 159.625
	50000	of's authorizing signature	FEBRUARY	2,657,864 \$	118,906 \$ 76,089 \$	567,103 \$
•	8	Distri	JANUARY FI	2,671,304 \$	118,906   \$	599,841 \$
			DECEMBER	1,810,780 \$	62,535   \$	525,874 \$
			NOVEMBER DI	2,013,431 \$	115.138 \$ 173,550 \$ 125,096 \$ 84,226 \$ 62,535 \$	557,822 \$
			OCTOBER	2,315,660 \$	125,096 \$	\$ 178,762
	SOR			2,290,351 \$	173,550 \$	653,931 \$
	BUSINESS ADVA	N. Azzam	AUGUST SEPTEMBER	2,656,659 \$	115,138 \$	239,231 \$
	SINESS UNIT	03100	חרא	3,075.857 \$	99,949 \$	184,538 \$
2023-24 CASHFLOW	LEAID	68353		BEGINNING BALANCE: \$	S S S S S S S S S S S S S S S S S S S	•
SAN PASQUAL UNION ELEMENTARY	ACTUALS END BAL TO MONTH OF:	APRIL 2022-23		- SHANT I	TOTAL OTHER EXPENDITURES	TOTAL EXPENDITURES
IN PASQUAL UN	UPDATE DATE	5/23/2023			4000-7998	1000-7998

District feronaled Services | Ferancial Accounting & Reporting

LEMENTARY
UNION
SAN PASQUAL

		17-0707	2023-24 CASHILLOW							-						
UPDATE DATE	ACTUALS END BAL TO MONTH OF:	LEAID		ISINESS UNIT	BUSINESS ADVISOR	ISOR				0	honde	Monda Brown				
5/23/2023	APRIL 2022-23	68353		03100	N. Azzam					Š	District's authorizing signature	ature				
				JULY	AUGUST	SEPTEMBER	OCTOBER NO	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	
	SMARTI	BEGINN	BEGINNING BALANCE: S	3.075.857 \$	2,656,659 \$	2,290,351 \$	2,315,660 \$	2,013,431 \$	1,810,780 \$	2,671,304 \$	2,657,864 \$	2,390,618 \$	2,509,751 \$	2,765,437 \$	,392	July - June 30th
ASSETS		Regingling Rol	10		STATISTICS		Shipe complete the motor	NAME AND ADDRESS OF THE OWNER, TH	Decision of the country of	SHIP CONTRACTOR STANDARD	Annual Control of the					
NP 9111-9199	Other Cash Equivalents	S	· ·								u	•				Ending Balance
NP 9200-9299	Receivables	S	(141,511) \$	so.		78.751 \$	·		62 760 \$							
NP 9300-9319	Temporary Loans / Due From	S	,										9 6			
NP 9320-9499	Other Assets	S	S									-				
M 92XX	Deferrals (Excl. Adj. & PY Recomp.)							>								
9111-9499	TOTAL ASSETS (excluding cash 9110)	\$	(141,511)   \$	\$ .	\$ .	78,751 \$	\$ .	\$ .	62,760 \$	8 .	. 5	8 .		\$ .	5	
CURRENT LIABILITIES		Beginning Bal	l l													Ending Dalance
NP 9500-9599	Payables	s	758.769 \$	(379,384) \$	(303,508) \$	\$ (75,877)	9	so .	,	67	47		60		•	Civilia Dalatice
NP 9650-9659	Unearned Revenue	S	so.	60	67			w.			4	4				
M 95XX	Deferrals (Excl. Adj. & PY Recomp.)									9		0				
9500-9659	TOTAL CURRENT LIABILITIES	S	758,769 \$	(379,384)   \$	(303,508) \$	(75,877) S	s .		\$ .	\$ .	\$ .	\$ .	· ·		s  ·	
OTHER ACTIVITY		Beginning Bal	A THE STATE OF THE PARTY OF	(NETROTAL SERVICES)									BA 1000 - 14000 B 10000			
NP 9793	Audit Adjustments	S	S	5		·		v			u					Ending Balance
NP 9795	Other Restatements	S	S	6	S	S					0 0	9 4	0	0		
NP 7999	Expense Suspense		S	S	S				0 0		0 0	0 6		0		
NP 8999	Revenue Suspense		S	S	S	S			0		0 4	9 6	0			
NP 9910	Payroll Suspense		S	S	S	, vi	·	0	2 00	0	0 0	0	00			
NP Multiple	Treasury Reconciling Items						-			>	9	•	0	0		
													STATE OF THE PERSON NAMED IN	The state of the s	2	-

SOURCE ACTIVITY	Seginning Sal														College Street September 1999	ACOUNTAINS AND PROPERTY.
TRAN / TTE Procuel Amounts							THE PERSON NAMED IN COLUMN	The second secon	STATE OF THE PARTY	The second second second	Could be seen to be se					Ending Balance
cumount maintain cumounts			0	٥.					S	9	S	vi.	U.			
TRAN / TTF Premium		S	s	67					U						-	
TRAN / TTF Issuance Cost & Interest			v	U	0							0	,	,	2	
			>	9	0				0	8		ss.	S	\$	\$ .	
LEAN III Repayment		·	s	S	S				S	S	5					
Temporary Loans / Due To		S	S	s,									2 (	0		
Other Liabilities (Excluding TRANS)	S	v			U				2 (	0	2	0	,			
TOTAL BOBBOHAND ACTURES		Management of the last of the		No. of Concession, Name of Street, or other Persons, Name of Street, or ot		0	NAME AND ADDRESS OF THE PARTY O	The same of the sa	2	- 5	. 2	<b>1</b> 00	s.	S		
THAT SOMEONING SCHOOL	•		0	10	\$ .	\$ -			S						S -	
TOTAL BEGINNING BALANCES (C. d. di. di	And the second control of the second control	and the latest designation of the latest des	Shareful Things and the	and other Designation of	Proping and the same of the sa	Section of Street, or other Designation of the Section of the Sect		ALTERNATION SERVICEMENT		The state of the s						
Prior Year Transactions	00) \$ 15 \$ 617,258										10					617.258
						distance of the last	The state of the s					Action of the second			The state of the state of	
ENDING CASH BALANCE	E 9110	\$ 2,656,659	\$ 2,290,3	1 \$ 2,31	\$ 099'51	2,013,431	\$ 2,290,351 \$ 2,315,660 \$ 2,013,431 \$ 1,810,780 \$ 2,671,304 \$ 2,657,864	\$ 2.671,304	\$ 2.657.86	\$ 2 390 618 \$	8 2 509 751 C	351 6 276	2 765 417 6 9	2 669 302 6	900 000 0	2 500 200

3,185,563

ENDING BALANCE SUBTOTAL \$ 2,656,659 \$ 2,730,351 \$ 2,315,660 \$ 2,013,431 \$ 1,810,780 \$ 2,671,304 \$ 2,657,864 \$ 2,391,618 \$ 2,590,751 \$ 2,765,477 \$ 2,669,392 \$ 2,568,306 \$

District: San Pasqual Union School

37-68353 CDS #:

## **Adopted Budget** 2023-24 Budget Attachment

## **Balances in Excess of Minimum Reserve Requirements**

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

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

Combine	d Assigned and Unassigned/unappropriated Fund Balances		
Form	Fund	2023-24 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$2,507,987.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$243,184.00	Form 17
	Total Assigned and Unassigned Ending Fund Balances	\$2,751,171.00	
	District Standard Reserve Level	4%	Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	\$275,436.00	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	\$2,475,735.00	

Form	Fund	2023-24 Budget	Description of Need
01	General Fund/County School Service Fund	\$600,000.00	Enrollment Decline
01	General Fund/County School Service Fund	\$200,000.00	Cash Flow
01	General Fund/County School Service Fund	\$150,000.00	Campus Safety Projects
01	General Fund/County School Service Fund	\$100,000.00	Security System Replacement
01	General Fund/County School Service Fund	\$100,000.00	Curriculum/Textbook Adoption
01	General Fund/County School Service Fund	\$750,000.00	Portable Replacement
01	General Fund/County School Service Fund	\$150,000.00	Out of Home Care (SPA)
01	General Fund/County School Service Fund	\$150,000.00	Playground Equipment
01	General Fund/County School Service Fund	\$32,551.00	Legal Service
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$70,000.00	Special Education IDT
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$100,000.00	Unanticipated Exp (Maintencance & Facilities)
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$73,184.00	Technology Infrastructure
	Total of Substantiated Needs	\$2,475,735.00	

**Remaining Unsubstantiated Balance** 

\$0.00

Balance should be Zero

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