

# KINGS CANYON UNIFIED SCHOOL DISTRICT 2023-24 July 1 Budget



**Board of Trustees:**

Robin Tyler, President

**Trustees:**

Nancy Hernandez, Craig Cooper, Noel Remick,  
Sarah Rola, Clotilda Mora, Monica Benner

**Superintendent**

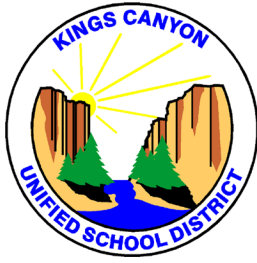
John Campbell

**Deputy Superintendent**

Roberto Gutierrez

**Chief Financial Officer**

Adele Nikkel



## **KINGS CANYON UNIFIED SCHOOL DISTRICT July 1 Budget 2023-24**

*"KCUSD's mission is to provide a broad spectrum of educational programs and co-curricular activities for all students so that they may attain their highest potential."*

Kings Canyon Unified School District (KCUSD) is located in California's central San Joaquin Valley serving students from a 600 square-mile area in the center of an agricultural engine that helps feed the world.

Diverse in geography and culture, KCUSD serves the cities of Reedley, Orange Cove and the foothill and mountain communities of Navelencia, Squaw Valley, Dunlap and Miramonte. The District employs approximately 1,500 staff members and has a student population approaching 10,000.

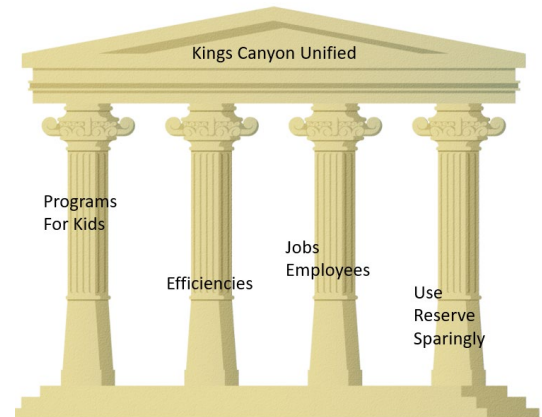
KCUSD operates 22 school campuses in configurations that include K-5, K-8, middle school, and high school. We also offer a robust selection of programs that include Preschool, Adult, Vocational, and Special Education. Students enjoy stimulating and innovative curricula that align with state standards and effectively target student needs and interests.

The District's Learning Continuity Plan and Local Control Accountability Plan (LCAP) outlines our mission, vision, goals and values and defining our programs and planned actions. This comprehensive planning tool sets goals and budget guidelines to be carried out through the budget process. The District LCAP can be found on our website.

## Four Pillars of Support

The District is using the following guiding principles to maintain the budget for the 23-24 school year. The number one cause of a district insolvencies is bad financial planning during prosperous times. Assumptions, efficiencies and planning is key to a sustainable budget. The Kings Canyon Governing Board prides itself on these guiding principles.

- Programs for kids
- Jobs for employees
- Efficiencies
- Use reserve sparingly as needed



## 2023-24 July 1 Revenue \$186 million

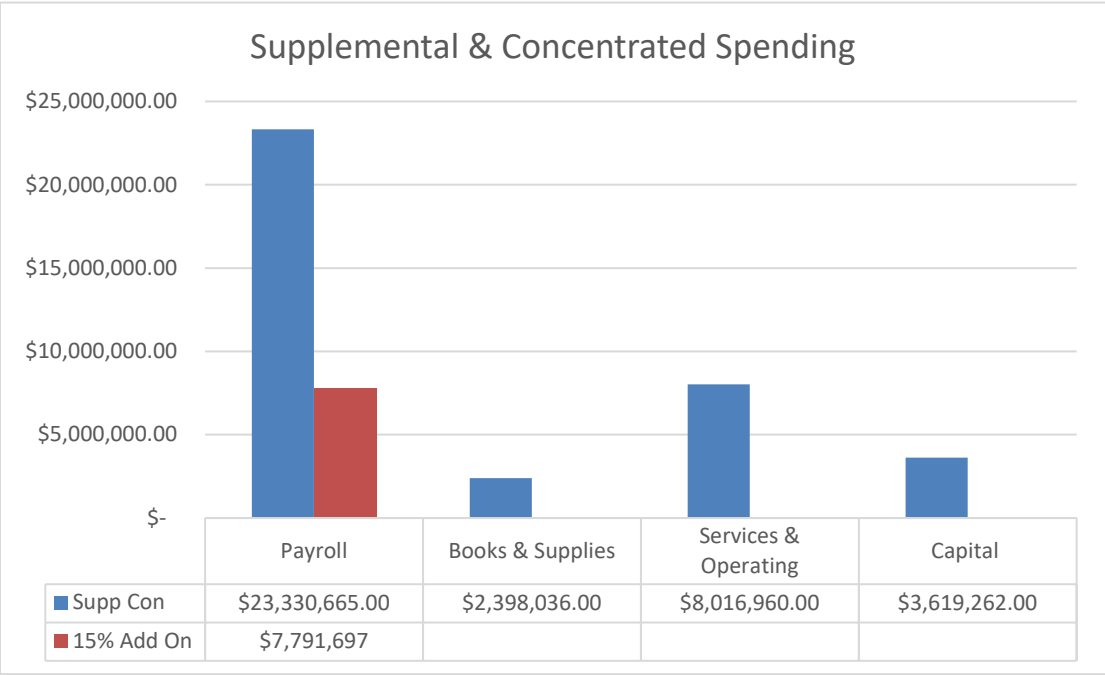
LCFF	\$102,758,321
Supplemental & Concentrated	\$ 40,034,079
Federal Revenue	\$ 9,695,635
State Revenue	\$ 24,876,659
Local Revenue	\$ 8,784,999

# Supplemental & Concentrated Funding – \$40 million

(spending carryover \$5.1 million)

Please refer to the District website for the full LCAP adopted in June of 2023 and other information regarding the increased and improved services for students. There you will find detailed information regarding the spending plan for the District.

Please note, the 15% Concentrated add on can only be spent on increasing adult to student ratio.





## 23-24 Projected Expenditures \$196 million

The budget for 2023-24 will continue to see the one time Federal and State expenditures move through the year and into the following year 2024-25 and 2025-26.

Kings Canyon USD will increase staffing by 37 FTE for a total cost of \$3.7 million. These positions will support students, school sites, intervention services, and behavior support.

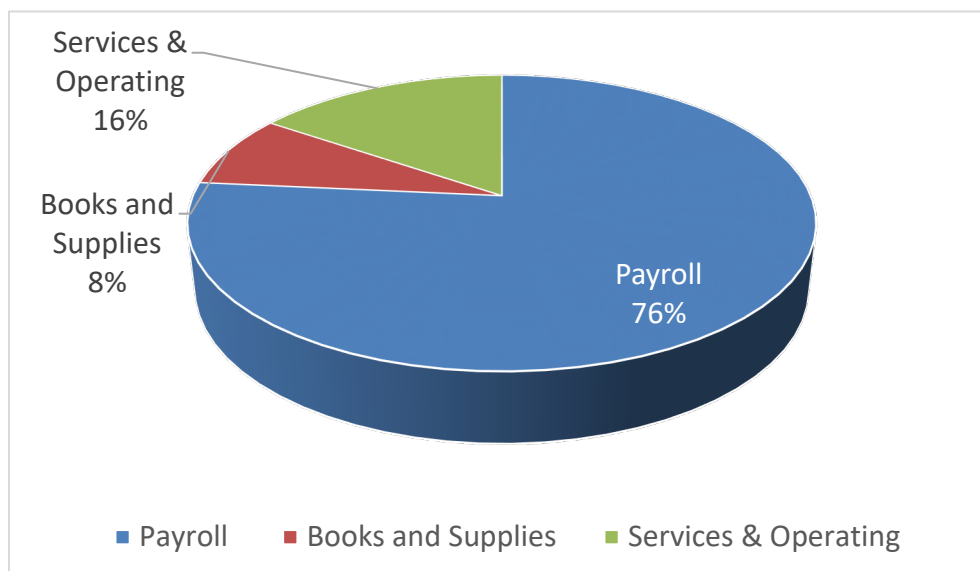
The district will continue to improve student facilities. We are building 10 new office buildings, a student support center and a community learning hub.

The district is beginning its Phase II HVAC project and will move into Phase III at the end of 23-24.

<b>Salaries</b>	<b>\$143,563,937</b>
<b>Books &amp; Supplies</b>	<b>\$ 15,070,583</b>
<b>Services &amp; Operating</b>	<b>\$ 29,112,584</b>
<b>Capital Outlay</b>	<b>\$ 7,284,595</b>
<b>Other Outgo</b>	<b>\$ 1,761,526</b>

---

*Graph below shows expenditure percentages less  
Capital Facility Projects*



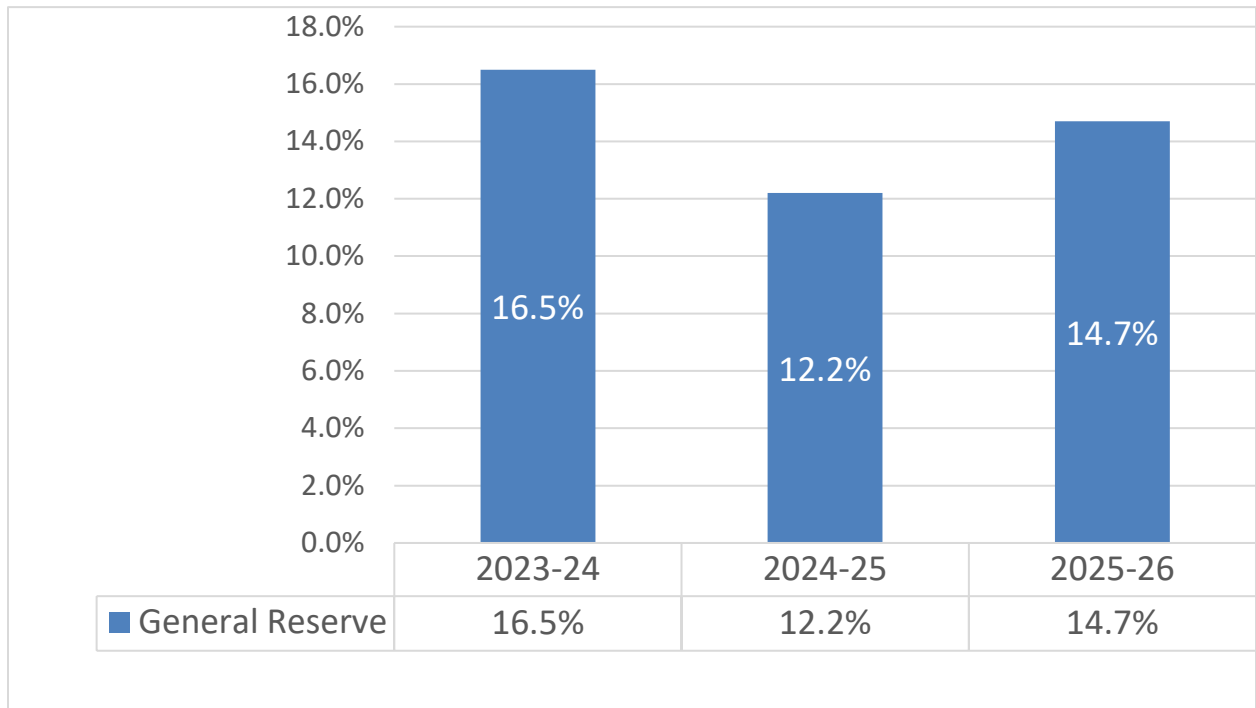
## Enrollment & ADA

	23-24 Enrollment	23-24 Projected ADA
KCUSD	9405	9017
KC Online	145	138
Reedley Middle College High	234	228

## Reserves & Multi-Year Projections

The District multi-year projections were built on the following COLA projections:

COLA-	23-24	8.14%
	24-25	3.54%
	25-26	3.72%



## Other Funds

Fund #	Description	Beginning Balance	Revenue	Expense	Transfer In/Out	Ending Balance
9	Charter Schools	\$4,123,575	\$6,108,499	\$7,232,322	\$1,000,000	\$1,999,752
11	Adult Education	\$146,315	\$1,585,243	\$1,520,517	\$0	\$211,041
12	Child Development	\$1,008,185	\$1,862,544	\$1,844,470	\$0	\$1,026,259
13	Child Nutrition	\$4,285,682	\$10,974,387	\$9,966,526	\$1,000,000	\$4,293,543
20	Post Employment Benefits	\$430,580	\$5,500	\$0	\$0	\$436,080
25	Developer Fees	\$77,450	\$1,133,162	\$0	\$0	\$1,210,612
35	School Facilities Fund	\$139,399	\$40,000	\$0	\$0	\$179,399
4000	Special Reserve Capital	\$3,476,765	\$139,000	\$4,800,000	\$3,761,841	\$2,577,606
4002	Special Reserve Capital RRM	\$0	\$35,000	\$3,680,619	\$3,645,619	\$0

All funds outside the General Fund are self-supporting.



---

Questions can be directed to 559-305-7010

Adele Nikkel, CFO

---



Kings Canyon Unified School District  
July 1 Budget  
2023-24

FUND 01 GENERAL FUND

Description		Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
				Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES										
1) LCFF Sources		8010-8099	131,825,711.00	0.00	131,825,711.00	142,792,400.00	0.00	142,792,400.00	8.3%	
2) Federal Revenue		8100-8299	261,611.90	54,676,974.80	54,938,586.70	261,611.90	9,434,024.00	9,695,635.90	-82.4%	
3) Other State Revenue		8300-8599	2,007,977.98	52,486,272.48	54,494,250.46	1,998,978.00	22,877,681.38	24,876,659.38	-54.3%	
4) Other Local Revenue		8600-8799	1,942,775.61	8,294,121.28	10,236,896.89	1,592,081.45	7,192,917.76	8,784,999.21	-14.2%	
5) TOTAL, REVENUES			136,038,076.49	115,457,368.56	251,495,445.05	146,645,071.35	39,504,623.14	186,149,694.49	-26.0%	
B. EXPENDITURES										
1) Certificated Salaries		1000-1999	50,842,803.14	16,818,787.09	67,661,590.23	56,217,686.01	15,195,947.18	71,413,633.19	5.5%	
2) Classified Salaries		2000-2999	19,674,079.50	5,219,746.89	24,893,826.39	21,421,070.92	4,704,644.67	26,125,715.59	4.9%	
3) Employee Benefits		3000-3999	24,647,630.84	19,934,368.49	44,581,999.33	32,701,858.75	13,322,730.04	46,024,588.79	3.2%	
4) Books and Supplies		4000-4999	5,131,274.15	11,865,407.13	16,996,681.28	6,464,563.72	8,606,019.30	15,070,583.02	-11.3%	
5) Services and Other Operating Expenditures		5000-5999	14,683,912.83	18,521,454.90	33,205,367.73	15,008,403.87	14,104,180.96	29,112,584.83	-12.3%	
6) Capital Outlay		6000-6999	17,491,947.32	39,522,011.45	57,013,958.77	3,782,224.12	3,502,371.60	7,284,595.72	-87.2%	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299								
		7400-7499	1,960,553.00	51,087.65	2,011,650.65	2,207,037.00	12,400.00	2,219,437.00	10.3%	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,525,955.09)	1,088,032.42	(437,922.67)	(1,341,758.44)	883,847.60	(457,910.84)	4.6%	
9) TOTAL, EXPENDITURES			132,906,245.69	113,020,906.02	245,927,151.71	136,461,085.95	60,332,141.35	196,793,227.30	-20.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)										
			3,131,830.80	2,436,462.54	5,568,293.34	10,183,985.40	(20,827,518.21)	(10,643,532.81)	-291.1%	
D. OTHER FINANCING SOURCES/USES										
1) Interfund Transfers										
a) Transfers In		8900-8929	116,093.11	0.00	116,093.11	0.00	0.00	0.00	-100.0%	
b) Transfers Out		7600-7629	4,651,092.84	0.00	4,651,092.84	5,407,460.00	0.00	5,407,460.00	16.3%	
2) Other Sources/Uses										
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
3) Contributions		8980-8999	(8,952,799.82)	8,952,799.82	0.00	(10,351,100.48)	10,351,100.48	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,487,799.55)	8,952,799.82	(4,534,999.73)	(15,758,560.48)	10,351,100.48	(5,407,460.00)	19.2%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
			(10,355,968.75)	11,389,262.36	1,033,293.61	(5,574,575.08)	(10,476,417.73)	(16,050,992.81)	-1,653.4%	
F. FUND BALANCE, RESERVES										
1) Beginning Fund Balance		9791	32,773,019.50	16,701,408.64	49,474,428.14	23,055,877.75	26,453,379.29	49,509,257.04	0.1%	
a) As of July 1 - Unaudited										
b) Audit Adjustments		9793	638,827.00	(1,580,421.71)	(941,594.71)	0.00	0.00	0.00	-100.0%	

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F'1a + F'1b)			33,411,846.50	15,120,986.93	48,532,833.43	23,055,877.75	26,453,379.29	49,509,257.04	2.0%
d) Other Restatements		9795	0.00	(56,870.00)	(56,870.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F'1c + F'1d)			33,411,846.50	15,064,116.93	48,475,963.43	23,055,877.75	26,453,379.29	49,509,257.04	2.1%
2) Ending Balance, June 30 (E + F'1e)			23,055,877.75	26,453,379.29	49,509,257.04	17,481,302.67	15,976,961.56	33,458,264.23	-32.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	285,000.00	0.00	285,000.00	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	26,453,379.29	26,453,379.29	0.00	15,976,961.56	15,976,961.56	-39.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	9,015,143.91	0.00	9,015,143.91	3,294,448.09	0.00	3,294,448.09	-63.5%
Instructional Resources		9760	4,900,192.09		4,900,192.09			0.00	
Instructional Resources		9760	4,114,951.82		4,114,951.82	3,083,061.09		3,083,061.09	
Instructional Resources		9760			0.00			211,387.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	(.01)	0.00	(.01)	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,755,733.85	0.00	13,755,733.85	14,186,854.59	0.00	14,186,854.59	3.1%
Unassigned/Unappropriated Amount		9790	(.01)	0.00	(.01)	0.00	0.00	0.00	-100.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	285,000.00	0.00	285,000.00				
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			285,000.00	0.00	285,000.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			285,000.00	0.00	285,000.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	93,099,876.00	0.00	93,099,876.00	101,446,817.00	0.00	101,446,817.00	9.0%
Education Protection Account State Aid - Current Year		8012	27,324,380.00	0.00	27,324,380.00	29,325,660.00	0.00	29,325,660.00	7.3%
State Aid - Prior Years		8019	(596,130.00)	0.00	(596,130.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	80,520.00	0.00	80,520.00	80,520.00	0.00	80,520.00	0.0%
Timber Yield Tax		8022	964.00	0.00	964.00	964.00	0.00	964.00	0.0%
Other Subventions/In-Lieu Taxes		8029	9,135.00	0.00	9,135.00	9,135.00	0.00	9,135.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	10,365,187.00	0.00	10,365,187.00	10,365,187.00	0.00	10,365,187.00	0.0%
Unsecured Roll Taxes		8042	571,538.00	0.00	571,538.00	571,538.00	0.00	571,538.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Prior Years' Taxes		8043	32,656.00	0.00	32,656.00	32,656.00	0.00	32,656.00	0.0%
Supplemental Taxes		8044	269,033.00	0.00	269,033.00	269,033.00	0.00	269,033.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(427,754.00)	0.00	(427,754.00)	(427,754.00)	0.00	(427,754.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,602,179.00	0.00	1,602,179.00	1,602,179.00	0.00	1,602,179.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			132,331,584.00	0.00	132,331,584.00	143,275,935.00	0.00	143,275,935.00	8.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(505,873.00)	0.00	(505,873.00)	(483,535.00)	0.00	(483,535.00)	-4.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			131,825,711.00	0.00	131,825,711.00	142,792,400.00	0.00	142,792,400.00	8.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,689,324.45	1,689,324.45	0.00	1,583,749.00	1,583,749.00	-6.2%
Special Education Discretionary Grants		8182	0.00	400,835.00	400,835.00	0.00	34,481.00	34,481.00	-91.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	180,000.00	0.00	180,000.00	180,000.00	0.00	180,000.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	431,400.00	431,400.00	0.00	283,576.00	283,576.00	-34.3%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		8,605,295.10	8,605,295.10		5,823,661.00	5,823,661.00	-32.3%
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					523,436.00	523,436.00	-40.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		424,362.07	424,362.07		356,410.00	356,410.00	-16.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290							
				1,384,782.49	1,384,782.49		611,933.00	611,933.00	-55.8%
				133,947.00	133,947.00		133,947.00	133,947.00	0.0%
							82,831.00	164,442.90	-99.6%
Career and Technical Education	3500-3599	8290							
All Other Federal Revenue	All Other	8290	81,611.90	40,734,483.89	40,816,095.79	81,611.90	9,434,024.00	9,695,635.90	-92.4%
TOTAL, FEDERAL REVENUE			261,611.90	54,676,974.80	54,938,586.70	261,611.90			
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	4,219,954.38	4,219,954.38	0.00	4,165,423.38	4,165,423.38	-1.3%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	388,552.00	0.00	388,552.00	388,552.00	0.00	388,552.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,568,094.98	714,787.00	2,282,881.98	1,559,095.00	714,787.00	2,273,882.00	-0.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	51,331.00	47,551,531.10	47,602,862.10	51,331.00	17,997,471.00	18,048,802.00	-62.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			2,007,977.98	52,486,272.48	54,494,250.46	1,998,978.00	22,877,681.38	24,876,659.38	-54.3%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	47,942.00	47,942.00	0.00	47,942.00	47,942.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	526,286.00	0.00	526,286.00	526,286.00	0.00	526,286.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	998,693.32	998,693.32	0.00	1,082,509.00	1,082,509.00	8.4%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	1,416,489.61	1,854,768.88	3,271,258.49	1,065,795.45	768,598.70	1,834,394.15	-43.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		5,392,717.08	5,392,717.08		5,293,868.06	5,293,868.06	-1.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	All Other	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	All Other	8793		0.00	0.00		0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,942,775.61	8,294,121.28	10,236,896.89	1,592,081.45	7,192,917.76	8,784,999.21	-14.2%
TOTAL, REVENUES			136,038,076.49	115,457,368.56	251,495,445.05	146,645,071.35	39,504,623.14	186,149,694.49	-26.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	35,144,647.02	12,280,337.15	47,424,984.17	39,715,313.61	11,053,213.63	50,768,527.24	7.1%
Certificated Pupil Support Salaries		1200	4,730,240.99	1,561,130.31	6,291,371.30	5,574,098.99	1,439,445.90	7,013,544.89	11.5%
Certificated Supervisors' and Administrators' Salaries		1300	8,504,733.46	1,337,960.10	9,842,693.56	8,505,099.89	1,106,035.15	9,611,135.04	-2.4%
Other Certificated Salaries		1900	2,463,181.67	1,639,359.53	4,102,541.20	2,423,173.52	1,587,252.50	4,020,426.02	-2.0%
TOTAL, CERTIFICATED SALARIES			50,842,803.14	16,818,787.09	67,661,590.23	56,217,686.01	15,195,947.18	71,413,633.19	5.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,151,293.09	1,802,286.38	4,953,579.47	3,638,737.24	1,671,524.99	5,310,262.23	7.2%
Classified Support Salaries		2200	10,942,863.28	2,093,498.17	13,036,361.45	11,938,362.59	1,969,956.71	13,908,319.30	6.7%
Classified Supervisors' and Administrators' Salaries		2300	1,369,670.00	353,170.00	1,722,840.00	1,625,858.20	360,626.00	1,986,484.20	15.3%
Clerical, Technical and Office Salaries		2400	3,456,364.23	413,679.69	3,870,043.92	3,589,944.61	366,115.61	3,956,060.22	2.2%
Other Classified Salaries		2900	753,888.90	557,112.65	1,311,001.55	628,166.28	336,421.36	964,589.64	-26.4%
TOTAL, CLASSIFIED SALARIES			19,674,079.50	5,219,746.89	24,893,826.39	21,421,070.92	4,704,644.67	26,125,715.59	4.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,528,729.21	9,171,939.07	18,700,668.28	10,807,461.15	8,620,962.73	19,428,423.88	3.9%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
PERS		3201-3202	5,042,805.59	1,331,738.64	6,374,544.23	5,239,371.42	1,180,693.92	6,420,065.34	0.7%
OASDI/Medicare/Alternative		3301-3302	2,402,207.04	668,655.93	3,070,862.97	2,488,997.82	608,935.63	3,097,933.45	0.9%
Health and Welfare Benefits		3401-3402	5,829,917.36	8,409,625.08	14,239,542.44	12,382,019.00	2,590,987.67	14,973,006.67	5.2%
Unemployment Insurance		3501-3502	373,434.19	95,031.04	468,465.23	341,801.79	82,273.15	424,074.94	-9.5%
Workers' Compensation		3601-3602	962,265.17	257,378.73	1,219,643.90	948,207.57	238,876.94	1,187,084.51	-2.7%
OPER, Allocated		3701-3702	508,272.28	0.00	508,272.28	494,000.00	0.00	494,000.00	-2.8%
OPER, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,647,630.84	19,934,368.49	44,581,999.33	32,701,858.75	13,322,730.04	46,024,588.79	3.2%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	617,456.44	620,817.47	1,238,273.91	58,577.00	284,268.83	342,845.83	-72.3%
Books and Other Reference Materials		4200	167,718.27	155,838.97	323,557.24	1,079,445.40	127,240.24	1,206,685.64	272.9%
Materials and Supplies		4300	3,015,347.08	9,317,753.38	12,333,100.46	4,616,786.83	7,679,971.03	12,296,759.86	-0.3%
Noncapitalized Equipment		4400	1,330,752.36	1,770,997.31	3,101,749.67	709,752.49	514,539.20	1,224,291.69	-60.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,131,274.15	11,865,407.13	16,996,681.28	6,464,563.72	8,606,019.30	15,070,583.02	-11.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	4,337,677.61	9,755,775.94	14,093,453.55	4,285,917.73	8,568,825.41	12,854,743.14	-8.8%
Travel and Conferences		5200	286,776.53	599,934.63	886,711.16	332,574.81	248,023.22	580,598.03	-34.5%
Dues and Memberships		5300	425,165.16	49,125.09	474,290.25	141,721.17	32,656.81	174,377.98	-63.2%
Insurance		5400 - 5450	746,998.50	0.00	746,998.50	1,133,644.00	0.00	1,133,644.00	51.8%
Operations and Housekeeping Services		5500	4,643,717.64	750.00	4,644,467.64	4,765,443.84	0.00	4,765,443.84	2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,766,979.81	1,436,891.66	3,203,871.47	1,634,233.36	1,398,088.74	3,032,332.10	-5.4%
Transfers of Direct Costs		5710	(1,190,181.67)	1,190,181.67	0.00	(846,872.57)	846,872.51	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,372.65)	276,216.00	273,843.35	270,743.35	475.05	271,218.40	-1.0%
Professional/Consulting Services and Operating Expenditures		5800	3,327,690.72	5,089,780.33	8,417,471.05	2,920,297.58	2,978,624.05	5,898,921.63	-29.9%
Communications		5900	341,461.18	122,799.58	464,260.76	370,700.54	30,605.17	401,305.71	-13.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,683,912.83	18,521,454.90	33,205,367.73	15,008,403.87	14,104,180.96	29,112,584.83	-12.3%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	10,910.80	10,910.80	0.00	0.00	0.00	-100.0%
Land Improvements		6170	904,979.62	4,614,255.63	5,519,235.25	0.00	366,016.00	366,016.00	-93.4%
Buildings and Improvements of Buildings		6200	7,851,423.14	31,045,783.61	38,897,206.75	3,607,562.72	2,678,531.34	6,286,094.06	-63.6%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	8,735,544.56	3,851,061.41	12,586,605.97	174,661.40	457,824.26	632,485.66	-95.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,491,947.32	39,522,011.45	57,013,958.77	3,782,224.12	3,502,371.60	7,284,595.72	-87.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	1,061,410.00	51,097.65	1,112,507.65	1,061,410.00	12,400.00	1,073,810.00	-3.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools		6360		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		6360		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	869,143.00	0.00	869,143.00	1,115,627.00	0.00	1,115,627.00	28.4%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,960,563.00	51,097.65	2,011,660.65	2,207,037.00	12,400.00	2,219,437.00	10.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,088,032.42)	1,088,032.42	0.00	(883,847.60)	883,847.60	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(437,922.67)	0.00	(437,922.67)	(457,910.84)	0.00	(457,910.84)	4.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,525,955.09)	1,088,032.42	(437,922.67)	(1,341,758.44)	883,847.60	(457,910.84)	4.6%
TOTAL, EXPENDITURES			132,906,245.69	113,020,906.02	245,927,151.71	136,461,085.95	60,332,141.35	196,793,227.30	-20.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	116,093.11	0.00	116,093.11	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			116,093.11	0.00	116,093.11	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,651,092.84	0.00	4,651,092.84	5,407,460.00	0.00	5,407,460.00	16.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,651,092.84	0.00	4,651,092.84	5,407,460.00	0.00	5,407,460.00	16.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(8,952,799.82)	8,952,799.82	0.00	(10,351,100.48)	10,351,100.48	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			(8,952,799.82)	8,952,799.82	0.00	(10,351,100.48)	10,351,100.48	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(13,487,799.55)	8,952,799.82	(4,534,999.73)	(15,758,560.48)	10,351,100.48	(5,407,460.00)	19.2%

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	131,825,711.00	0.00	131,825,711.00	142,792,400.00	0.00	142,792,400.00	8.3%
2) Federal Revenue		8100-8299	261,611.90	54,676,974.80	54,938,586.70	261,611.90	9,434,024.00	9,695,635.90	-82.4%
3) Other State Revenue		8300-8599	2,007,977.98	52,486,272.48	54,494,250.46	1,998,978.00	22,877,681.38	24,876,659.38	-54.3%
4) Other Local Revenue		8600-8799	1,942,775.61	8,294,121.28	10,236,896.89	1,592,081.45	7,192,917.76	8,784,999.21	-14.2%
5) TOTAL, REVENUES			136,038,076.49	115,457,368.56	251,495,445.05	146,645,071.35	39,504,623.14	186,149,694.49	-26.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		55,808,093.19	51,090,070.28	106,898,163.47	67,811,197.11	39,770,321.77	107,581,518.88	0.6%
2) Instruction - Related Services	2000-2999		19,933,538.93	5,080,314.38	25,013,853.31	21,168,576.75	3,586,137.46	24,753,714.21	-1.0%
3) Pupil Services	3000-3999		16,743,525.14	9,468,842.75	26,212,367.89	17,467,899.54	6,837,197.90	24,305,097.44	-7.3%
4) Ancillary Services	4000-4999		2,732,095.81	416,193.33	3,148,289.14	2,504,690.82	111,100.89	2,615,791.71	-16.9%
5) Community Services	5000-5999		609,197.48	5,415.00	614,612.48	682,500.59	0.00	682,500.59	11.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,896,268.74	1,586,314.26	8,482,583.00	7,148,265.44	1,393,544.54	8,541,809.98	0.7%
8) Plant Services	8000-8999		28,222,973.40	45,322,658.37	73,545,631.77	17,470,918.70	8,622,438.79	26,093,357.49	-64.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,960,553.00	51,097.65	2,011,650.65	2,207,037.00	12,400.00	2,219,437.00	10.3%
10) TOTAL, EXPENDITURES			132,906,245.69	113,020,906.02	245,927,151.71	136,461,085.95	60,332,141.35	196,793,227.30	-20.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			3,131,830.80	2,436,462.54	5,568,293.34	10,183,985.40	(20,827,518.21)	(10,643,532.81)	-291.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	116,093.11	0.00	116,093.11	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,651,092.84	0.00	4,651,092.84	5,407,460.00	0.00	5,407,460.00	16.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,952,799.82)	8,952,799.82	0.00	(10,351,100.48)	10,351,100.48	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,487,799.55)	8,952,799.82	(4,534,999.73)	(15,758,560.48)	10,351,100.48	(5,407,460.00)	19.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(10,355,968.75)	11,389,262.36	1,033,293.61	(5,574,575.08)	(10,476,417.73)	(16,050,992.81)	-1,653.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	32,773,019.50	16,701,408.64	49,474,428.14	23,055,877.75	26,453,379.29	49,509,257.04	0.1%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	638,827.00	(1,580,421.71)	(941,594.71)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F'1a + F'1b)			33,411,846.50	15,120,986.93	48,532,833.43	23,055,877.75	26,453,379.29	49,509,257.04	2.0%
d) Other Restatements		9795	0.00	(56,870.00)	(56,870.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F'1c + F'1d)			33,411,846.50	15,064,116.93	48,475,963.43	23,055,877.75	26,453,379.29	49,509,257.04	2.1%
2) Ending Balance, June 30 (E + F'1e)			23,055,877.75	26,453,379.29	49,509,257.04	17,481,302.67	15,976,961.56	33,458,264.23	-32.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	285,000.00	0.00	285,000.00	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	26,453,379.29	26,453,379.29	0.00	15,976,961.56	15,976,961.56	-39.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	9,015,143.91	0.00	9,015,143.91	3,294,448.09	0.00	3,294,448.09	-63.5%
Instructional Resources	0000	9760	4,900,192.09		4,900,192.09			0.00	
Instructional Resources	1400	9760	4,114,951.82		4,114,951.82	3,083,061.09		3,083,061.09	0.00
Instructional Resources	0000	9760			0.00	211,387.00		211,387.00	
Instructional Resources	1400	9760			0.00				
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	(.01)	0.00	(.01)	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,755,733.85	0.00	13,755,733.85	14,186,854.59	0.00	14,186,854.59	3.1%
Unassigned/Unappropriated Amount		9790	(.01)	0.00	(.01)	0.00	0.00	0.00	-100.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
3182	ESSA: School Improvement Funding for LEAs	9,362.89	0.00
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	2,965,560.00	1,996,453.80
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	1,246,019.16	0.00
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	360,814.41	0.00
6211	Literacy Coaches and Reading Specialists Grant Program	1,495,190.00	0.00
6266	Educator Effectiveness, FY 2021-22	1,188,036.59	683,889.52
7412	A-G Access/Success Grant	448,254.35	244,721.90
7413	A-G Learning Loss Mitigation Grant	251,606.00	0.00
7422	In-Person Instruction (IP) Grant	871,210.64	0.00
7435	Learning Recovery Emergency Block Grant	16,695,507.52	12,770,093.52
7810	Other Restricted State	71,381.00	142,762.00
9010	Other Restricted Local	850,436.73	139,040.82
Total, Restricted Balance		26,453,379.29	15,976,961.56



Kings Canyon Unified School District  
July 1 Budget  
2023-24

OTHER FUNDS

- Charter
- Adult Ed
- Preschool
- Food Service
- Developer Fee
- Capital Projects
- Miscellaneous Funds

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	5,457,996.00	5,738,340.00	5.1%
2) Federal Revenue		8100-8299	51,886.03	0.00	-100.0%
3) Other State Revenue		8300-8599	1,545,501.30	224,559.00	-85.5%
4) Other Local Revenue		8600-8799	136,721.35	145,600.00	6.5%
5) TOTAL, REVENUES			7,192,104.68	6,108,499.00	-15.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,014,093.50	2,115,558.13	5.0%
2) Classified Salaries		2000-2999	287,852.29	333,603.54	15.9%
3) Employee Benefits		3000-3999	1,271,303.54	1,122,059.76	-11.7%
4) Books and Supplies		4000-4999	955,447.19	1,048,577.18	9.7%
5) Services and Other Operating Expenditures		5000-5999	675,990.08	902,069.66	33.4%
6) Capital Outlay		6000-6999	207,960.00	1,581,014.38	660.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	128,121.53	129,439.58	1.0%
9) TOTAL, EXPENDITURES			5,540,766.13	7,232,322.23	30.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,651,338.55	(1,123,823.23)	-168.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,158,334.00	1,000,000.00	-53.7%
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			(2,158,334.00)	(1,000,000.00)	-53.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(506,997.45)	(2,123,823.23)	318.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,630,572.63	4,123,575.18	-10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,630,572.63	4,123,575.18	-10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,630,572.63	4,123,575.18	-10.9%
2) Ending Balance, June 30 (E + F1e)			4,123,575.18	1,999,751.95	-51.5%
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	957,348.75	923,894.77	-3.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,166,226.44	1,075,857.19	-66.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.01)	(.01)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash In County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b> (G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	4,435,229.00	4,795,732.00	8.1%
Education Protection Account State Aid - Current Year		8012	485,320.00	521,066.00	7.4%
State Aid - Prior Years		8019	106,057.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	431,390.00	421,542.00	-2.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,457,996.00	5,738,340.00	5.1%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	51,886.03	0.00	-100.0%
TOTAL, FEDERAL REVENUE			51,886.03	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	18,491.00	18,491.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Lottery - Unrestricted and Instructional Materials		8560	172,019.61	87,453.00	-49.2%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6367	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,354,990.69	118,615.00	-91.2%
TOTAL, OTHER STATE REVENUE			1,545,501.30	224,559.00	-85.5%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	44,121.35	53,000.00	20.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	92,600.00	92,600.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			136,721.35	145,600.00	6.5%
TOTAL, REVENUES			7,192,104.68	6,108,499.00	-15.1%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,324,949.04	1,447,945.18	9.3%
Certificated Pupil Support Salaries		1200	249,525.72	283,567.39	13.6%
Certificated Supervisors' and Administrators' Salaries		1300	435,756.74	384,045.56	-11.9%
Other Certificated Salaries		1900	3,862.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			2,014,093.50	2,115,558.13	5.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	21,752.92	15,052.28	-30.8%
Classified Support Salaries		2200	163,030.03	221,368.23	35.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	103,069.34	97,183.03	-5.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			287,852.29	333,603.54	15.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	479,726.69	549,386.96	14.5%
PERS		3201-3202	71,003.49	82,550.01	16.3%
OASDI/Medicare/Alternative		3301-3302	68,511.34	75,734.59	10.5%
Health and Welfare Benefits		3401-3402	612,355.38	371,645.00	-39.3%
Unemployment Insurance		3501-3502	11,085.05	11,390.91	2.8%
Workers' Compensation		3601-3602	28,621.59	31,352.29	9.5%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			1,271,303.54	1,122,059.78	-11.7%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	37,500.00	75,000.00	100.0%
Books and Other Reference Materials		4200	272,830.43	113,330.93	-58.5%
Materials and Supplies		4300	618,014.76	629,046.25	34.1%
Noncapitalized Equipment		4400	27,102.00	31,200.00	15.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			955,447.19	1,048,577.18	9.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	198,049.71	60,565.00	-69.4%
Travel and Conferences		5200	26,440.66	30,174.66	14.1%
Dues and Memberships		5300	4,100.00	500.00	-87.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	100,600.36	104,302.00	3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	34,241.76	23,160.00	-32.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	46,122.05	44,336.00	-3.9%
Professional/Consulting Services and Operating Expenditures		5800	266,435.54	639,032.00	139.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			675,990.08	902,069.66	33.4%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	150,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	568,014.38	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	57,960.00	1,013,000.00	1,647.8%
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			207,960.00	1,581,014.38	660.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	128,121.53	129,439.58	1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			128,121.53	129,439.58	1.0%
TOTAL, EXPENDITURES			5,540,768.13	7,232,322.23	30.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	2,158,334.00	1,000,000.00	-53.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,158,334.00	1,000,000.00	-53.7%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,158,334.00)	(1,000,000.00)	-53.7%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	5,457,996.00	5,738,340.00	5.1%
2) Federal Revenue		8100-8299	51,886.03	0.00	-100.0%
3) Other State Revenue		8300-8599	1,545,501.30	224,559.00	-85.5%
4) Other Local Revenue		8600-8799	136,721.35	145,600.00	6.5%
5) TOTAL, REVENUES			7,192,104.68	6,108,499.00	-15.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,647,426.48	3,645,233.22	-0.1%
2) Instruction - Related Services	2000-2999		904,586.77	892,705.13	-1.3%
3) Pupil Services	3000-3999		355,562.08	476,216.92	33.9%
4) Ancillary Services	4000-4999		0.00	20,500.00	New
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		138,003.54	139,113.58	0.8%
8) Plant Services	8000-8999		495,189.26	2,058,553.38	315.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,540,768.13	7,232,322.23	30.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,651,336.55	(1,123,823.23)	-168.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,158,334.00	1,000,000.00	-53.7%
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			(2,158,334.00)	(1,000,000.00)	-53.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(506,997.45)	(2,123,823.23)	318.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,630,572.63	4,123,575.18	-10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,630,572.63	4,123,575.18	-10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,630,572.63	4,123,575.18	-10.9%
2) Ending Balance, June 30 (E + F1e)			4,123,575.18	1,999,751.95	-51.5%
<b>Components of Ending Fund Balance</b>					
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	957,348.75	923,894.77	-3.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,166,226.44	1,075,857.19	-66.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.01)	(.01)	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	12,567.40	.01
6266	Educator Effectiveness, FY 2021-22	17,374.66	0.00
7422	In-Person Instruction (IPI) Grant	123,487.69	123,487.69
7435	Learning Recovery Emergency Block Grant	794,613.00	794,613.00
7810	Other Restricted State	9,306.00	3,068.00
9010	Other Restricted Local	0.00	2,726.07
Total, Restricted Balance		957,348.75	823,894.77

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	203,400.00	203,400.00	0.0%
3) Other State Revenue		8300-8599	1,267,255.84	1,372,254.38	8.3%
4) Other Local Revenue		8600-8799	25,748.00	9,589.00	-62.8%
5) TOTAL, REVENUES			1,496,403.84	1,585,243.38	5.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	433,725.25	376,333.15	-13.2%
2) Classified Salaries		2000-2999	219,442.57	210,921.57	-3.9%
3) Employee Benefits		3000-3999	260,695.30	237,834.56	-8.8%
4) Books and Supplies		4000-4999	156,998.15	139,140.67	-11.4%
5) Services and Other Operating Expenditures		5000-5999	721,708.46	414,084.15	-42.6%
6) Capital Outlay		6000-6999	150,408.64	100,000.00	-33.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	43,015.65	42,203.77	-1.9%
9) TOTAL, EXPENDITURES			1,985,994.02	1,520,517.87	-23.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(489,590.18)	64,725.51	-113.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(489,590.18)	64,725.51	-113.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	635,905.20	146,315.02	-77.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			635,905.20	146,315.02	-77.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			635,905.20	146,315.02	-77.0%
2) Ending Balance, June 30 (E + F1e)			146,315.02	211,040.53	44.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	80,744.53	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	146,315.02	130,296.00	-10.9%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b> (G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	203,400.00	203,400.00	0.0%
TOTAL, FEDERAL REVENUE			203,400.00	203,400.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,230,367.84	1,335,366.38	8.5%
All Other State Revenue	All Other	8590	36,888.00	36,888.00	0.0%
TOTAL, OTHER STATE REVENUE			1,267,255.84	1,372,254.38	8.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,548.00	9,548.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	16,200.00	41.00	-99.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,748.00	9,589.00	-62.8%
<b>TOTAL, REVENUES</b>			1,496,403.84	1,585,243.38	5.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	253,244.11	229,453.01	-9.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	180,481.14	148,880.14	-18.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			433,725.25	376,333.15	-13.2%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	75,901.11	62,874.11	-17.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	127,140.50	136,646.50	7.5%
Other Classified Salaries		2900	16,400.96	11,400.98	-30.5%
TOTAL, CLASSIFIED SALARIES			219,442.57	210,921.57	-3.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	111,274.61	100,361.69	-9.8%
PERS		3201-3202	49,739.81	45,181.85	-9.2%
OASDI/Medicare/Alternative		3301-3302	24,497.31	22,984.98	-6.2%
Health and Welfare Benefits		3401-3402	63,935.00	59,405.00	-7.1%
Unemployment Insurance		3501-3502	2,282.22	1,751.41	-23.3%
Workers' Compensation		3601-3602	8,966.35	8,129.63	-9.3%
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			260,695.30	237,634.56	-8.8%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	6,705.30	8,707.90	29.9%
Materials and Supplies		4300	102,002.28	81,642.20	-20.0%
Noncapitalized Equipment		4400	48,290.57	48,790.57	1.0%
TOTAL, BOOKS AND SUPPLIES			156,998.15	139,140.67	-11.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	501,744.33	317,609.00	-36.7%
Travel and Conferences		5200	9,850.00	5,850.00	-40.6%
Dues and Memberships		5300	2,190.00	2,190.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	500.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,967.32	7,967.32	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	663.88	663.88	0.0%
Professional/Consulting Services and Operating Expenditures		5800	180,331.39	61,342.41	-66.0%
Communications		5900	18,461.54	18,461.54	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			721,708.46	414,084.15	-42.6%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	150,408.64	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	100,000.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			150,408.64	100,000.00	-33.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	43,015.65	42,203.77	-1.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			43,015.65	42,203.77	-1.9%
TOTAL, EXPENDITURES			1,985,994.02	1,520,517.87	-23.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	203,400.00	203,400.00	0.0%
3) Other State Revenue		8300-8599	1,267,255.84	1,372,254.38	8.3%
4) Other Local Revenue		8600-8799	25,748.00	9,589.00	-62.8%
5) TOTAL, REVENUES			1,496,403.84	1,585,243.38	5.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,132,315.29	789,012.00	-30.3%
2) Instruction - Related Services	2000-2999		542,747.65	510,224.85	-6.0%
3) Pupil Services	3000-3999		21,767.30	14,949.30	-31.3%
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		500.00	0.00	-100.0%
7) General Administration	7000-7999		43,015.65	42,203.77	-1.9%
8) Plant Services	8000-8999		245,648.13	164,127.95	-33.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,985,994.02	1,520,517.87	-23.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(489,590.18)	64,725.51	-113.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(489,590.18)	64,725.51	-113.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	635,905.20	146,315.02	-77.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			635,905.20	146,315.02	-77.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			635,905.20	146,315.02	-77.0%
2) Ending Balance, June 30 (E + F1e)			146,315.02	211,040.53	44.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	80,744.53	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	146,315.02	130,296.00	-10.9%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6391	Adult Education Program	0.00	80,744.53
Total, Restricted Balance		0.00	80,744.53

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,762,599.00	1,862,544.00	-32.6%
4) Other Local Revenue		8600-8799	7,392.25	0.00	-100.0%
5) TOTAL, REVENUES			2,769,991.25	1,862,544.00	-32.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,158,008.82	1,041,141.81	-10.1%
3) Employee Benefits		3000-3999	500,727.60	476,713.74	-4.8%
4) Books and Supplies		4000-4999	133,435.86	161,964.94	21.4%
5) Services and Other Operating Expenditures		5000-5999	102,570.42	74,770.42	-27.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	70,397.50	89,879.50	27.7%
9) TOTAL, EXPENDITURES			1,965,140.20	1,844,470.41	-6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			804,851.05	18,073.59	-97.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			804,851.05	18,073.59	-97.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	203,334.77	1,008,185.82	395.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			203,334.77	1,008,185.82	395.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			203,334.77	1,008,185.82	395.8%
2) Ending Balance, June 30 (E + F1e)			1,008,185.82	1,026,259.41	1.8%
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	1,000,793.57	1,018,867.16	1.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,392.25	7,392.25	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash In County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b> (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,679,267.00	1,779,212.00	-33.6%
All Other State Revenue	All Other	8590	83,332.00	83,332.00	0.0%
TOTAL, OTHER STATE REVENUE			2,762,599.00	1,862,544.00	-32.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	7,392.25	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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			7,392.25	0.00	-100.0%
<b>TOTAL, REVENUES</b>			2,769,991.25	1,862,544.00	-32.6%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,156,508.82	1,041,141.81	-10.0%
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	1,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,158,008.82	1,041,141.81	-10.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	35,482.65	33,840.00	-4.6%
PERS		3201-3202	243,514.09	232,284.33	-4.6%
OASDI/Medicare/Alternative		3301-3302	87,926.70	79,336.20	-9.8%
Health and Welfare Benefits		3401-3402	113,830.00	113,350.00	-0.4%
Unemployment Insurance		3501-3502	5,790.01	5,190.86	-10.3%
Workers' Compensation		3601-3602	14,184.15	12,712.35	-10.4%
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			500,727.60	476,713.74	-4.8%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	130,677.80	161,964.94	23.8%
Noncapitalized Equipment		4400	2,558.06	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			133,435.86	161,964.94	21.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	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		5800	3,818.76	3,818.76	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	46,492.30	46,492.30	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,259.36	22,459.36	-55.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			102,570.42	74,770.42	-27.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	70,397.50	89,879.50	27.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			70,397.50	89,879.50	27.7%
TOTAL, EXPENDITURES			1,965,140.20	1,844,470.41	-6.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,762,599.00	1,862,544.00	-32.6%
4) Other Local Revenue		8600-8799	7,392.25	0.00	-100.0%
5) TOTAL, REVENUES			2,769,991.25	1,862,544.00	-32.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,827,485.47	1,636,119.79	-10.5%
2) Instruction - Related Services	2000-2999		56,257.23	110,471.12	96.4%
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		70,397.50	89,879.50	27.7%
8) Plant Services	8000-8999		11,000.00	8,000.00	-27.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,985,140.20	1,844,470.41	-6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			804,851.05	18,073.59	-97.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			804,851.05	18,073.59	-97.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	203,334.77	1,008,185.82	395.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			203,334.77	1,008,185.82	395.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			203,334.77	1,008,185.82	395.8%
2) Ending Balance, June 30 (E + F1e)			1,008,185.82	1,026,259.41	1.8%
<b>Components of Ending Fund Balance</b>					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,000,793.57	1,018,867.16	1.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,392.25	7,392.25	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6105	Child Development: California State Preschool Program	1,000,793.57	977,316.91
9010	Other Restricted Local	0.00	41,550.25
Total, Restricted Balance		1,000,793.57	1,018,867.16

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,768,810.45	8,367,107.14	-4.6%
3) Other State Revenue		8300-8599	2,033,001.00	2,140,000.00	5.3%
4) Other Local Revenue		8600-8799	350,708.72	467,280.31	33.2%
5) TOTAL, REVENUES			11,152,520.17	10,974,387.45	-1.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,128,271.18	3,051,747.81	-2.4%
3) Employee Benefits		3000-3899	1,866,994.75	1,799,411.11	-3.6%
4) Books and Supplies		4000-4999	4,292,485.53	4,116,326.17	-4.1%
5) Services and Other Operating Expenditures		5000-5999	(266,570.75)	(281,370.86)	9.3%
6) Capital Outlay		6000-6999	78,525.48	1,094,024.46	1,293.2%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	196,387.99	196,387.99	0.0%
9) TOTAL, EXPENDITURES			9,298,094.16	9,966,526.88	7.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,856,426.01	1,007,860.77	-45.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,000,000.00	New
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	(1,000,000.00)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,856,426.01	7,860.77	-99.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,429,256.94	4,285,682.95	76.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,429,256.94	4,285,682.95	76.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,429,256.94	4,285,682.95	76.4%
2) Ending Balance, June 30 (E + F1e)			4,285,682.95	4,283,543.72	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,949,076.24	3,956,937.01	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	336,606.71	336,606.71	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash In County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9890	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	8,160,553.55	7,807,107.14	-4.3%
Donated Food Commodities		8221	602,442.90	560,000.00	-7.0%
All Other Federal Revenue		8290	5,814.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			8,768,810.45	8,367,107.14	-4.6%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,033,001.00	2,140,000.00	5.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,033,001.00	2,140,000.00	5.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	296,305.25	416,300.25	40.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	28,000.00	20,000.00	-28.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	26,403.47	30,980.06	17.3%
TOTAL, OTHER LOCAL REVENUE			350,708.72	467,280.31	33.2%
<b>TOTAL, REVENUES</b>			11,152,520.17	10,974,387.45	-1.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,710,332.18	2,631,376.81	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	201,588.00	204,195.00	1.3%
Clerical, Technical and Office Salaries		2400	182,476.00	182,476.00	0.0%
Other Classified Salaries		2900	33,875.00	33,700.00	-0.5%
TOTAL, CLASSIFIED SALARIES			3,128,271.18	3,051,747.81	-2.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	763,479.78	746,118.33	-2.3%
OASDI/Medicare/Alternative		3301-3302	237,613.95	231,848.41	-2.4%
Health and Welfare Benefits		3401-3402	792,649.00	749,316.00	-5.5%
Unemployment Insurance		3501-3502	15,312.88	14,983.13	-2.2%
Workers' Compensation		3601-3602	37,939.14	37,144.24	-2.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	20,000.00	20,000.00	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			1,886,994.75	1,799,411.11	-3.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	388,216.62	440,500.00	13.5%
Noncapitalized Equipment		4400	30,209.00	43,000.00	42.3%
Food		4700	3,874,059.91	3,632,826.17	-6.2%
TOTAL, BOOKS AND SUPPLIES			4,292,485.53	4,116,326.17	-4.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	6,000.00	0.0%
Dues and Memberships		5300	0.00	2,000.00	New
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	40,334.95	18,189.72	-54.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(367,121.58)	(362,710.58)	-1.2%
Professional/Consulting Services and Operating Expenditures		5800	54,065.88	45,000.00	-16.8%
Communications		5900	150.00	150.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(266,570.75)	(291,370.86)	9.3%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	627,499.00	New
Equipment		6400	78,525.46	466,525.46	494.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			78,525.46	1,094,024.46	1,293.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	196,387.99	196,387.99	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			196,387.99	196,387.99	0.0%
TOTAL, EXPENDITURES			9,296,094.16	9,966,526.68	7.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	1,000,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,000,000.00	New
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(1,000,000.00)	New

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,768,810.45	8,367,107.14	-4.6%
3) Other State Revenue		8300-8599	2,033,001.00	2,140,000.00	5.3%
4) Other Local Revenue		8600-8799	350,708.72	467,280.31	33.2%
5) TOTAL, REVENUES			11,152,520.17	10,974,387.45	-1.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		8,579,849.69	8,614,154.21	0.4%
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		196,387.99	196,387.99	0.0%
8) Plant Services	8000-8999		519,856.48	1,155,984.48	122.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,296,094.16	9,966,526.68	7.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,856,426.01	1,007,860.77	-45.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,000,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8978	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	(1,000,000.00)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,856,426.01	7,860.77	-99.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,429,256.94	4,285,682.95	76.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,429,256.94	4,285,682.95	76.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,429,256.94	4,285,682.95	76.4%
2) Ending Balance, June 30 (E + F1e)			4,285,682.95	4,293,543.72	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,949,076.24	3,956,937.01	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	336,606.71	336,606.71	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,949,076.24	3,956,937.01
Total, Restricted Balance		3,949,076.24	3,956,937.01

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,500.00	5,500.00	0.0%
5) TOTAL, REVENUES			5,500.00	5,500.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,500.00	5,500.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,500.00	5,500.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	425,080.63	430,580.63	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			425,080.63	430,580.63	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			425,080.63	430,580.63	1.3%
2) Ending Balance, June 30 (E + F1e)			430,580.63	436,080.63	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	430,580.63	436,080.63	1.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash In County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) With Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b> (G10 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	5,500.00	5,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,500.00	5,500.00	0.0%
TOTAL, REVENUES			5,500.00	5,500.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,500.00	5,500.00	0.0%
5) TOTAL, REVENUES			5,500.00	5,500.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			5,500.00	5,500.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,500.00	5,500.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	425,080.63	430,580.63	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			425,080.63	430,580.63	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			425,080.63	430,580.63	1.3%
2) Ending Balance, June 30 (E + F1e)			430,580.63	436,080.63	1.3%
<b>Components of Ending Fund Balance</b>					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	430,580.63	436,080.63	1.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,064,789.42	1,133,162.00	6.4%
5) TOTAL, REVENUES			1,064,789.42	1,133,162.00	6.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	3,805,189.80	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			3,815,189.80	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,750,400.38)	1,133,162.00	-141.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,750,400.38)	1,133,162.00	-141.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,827,850.84	77,450.46	-97.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,827,850.84	77,450.46	-97.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,827,850.84	77,450.46	-97.3%
2) Ending Balance, June 30 (E + F1e)			77,450.46	1,210,612.46	1,463.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	77,450.46	1,210,612.46	1,463.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash In County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) With Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	33,162.00	33,162.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,031,627.42	1,100,000.00	6.6%
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			1,064,789.42	1,133,162.00	6.4%
TOTAL, REVENUES			1,064,789.42	1,133,162.00	6.4%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,352,267.80	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,452,822.00	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			3,805,189.80	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,815,189.80	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8819	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8853	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8865	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,064,789.42	1,133,162.00	6.4%
5) TOTAL, REVENUES			1,064,789.42	1,133,162.00	6.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,815,189.80	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,815,189.80	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(2,750,400.38)	1,133,162.00	-141.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(2,750,400.38)	1,133,162.00	-141.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,827,850.84	77,450.46	-97.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,827,850.84	77,450.46	-97.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,827,850.84	77,450.46	-97.3%
2) Ending Balance, June 30 (E + F1e)			77,450.46	1,210,612.46	1,463.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	77,450.46	1,210,612.46	1,463.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	77,450.46	1,210,612.46
Total, Restricted Balance		77,450.46	1,210,612.46

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,366,343.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	42,922.78	40,000.00	-8.8%
5) TOTAL, REVENUES			2,409,265.78	40,000.00	-98.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,822.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	42,405.00	0.00	-100.0%
6) Capital Outlay		6000-6999	5,904,918.58	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			5,950,145.58	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,540,879.80)	40,000.00	-101.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,540,879.80)	40,000.00	-101.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		3,680,279.71	139,399.91	-96.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,680,279.71	139,399.91	-96.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,680,279.71	139,399.91	-96.2%
2) Ending Balance, June 30 (E + F1e)			139,399.91	179,399.91	28.7%
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		139,400.00	179,400.00	28.7%
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		(.09)	(.09)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash In County Treasury	9111		0.00		
b) In Banks	9120		0.00		
c) In Revolving Cash Account	9130		0.00		
d) With Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	2,366,343.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,366,343.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8680	42,922.78	40,000.00	-6.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42,922.78	40,000.00	-6.8%
TOTAL, REVENUES			2,409,265.78	40,000.00	-98.3%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	2,822.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,822.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,405.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,405.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	5,250.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,830,543.82	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,089,124.76	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			5,904,918.58	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,950,145.58	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,366,343.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	42,922.78	40,000.00	-6.8%
5) TOTAL, REVENUES			2,409,265.78	40,000.00	-98.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,950,145.58	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,950,145.58	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(3,540,879.80)	40,000.00	-101.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(3,540,879.80)	40,000.00	-101.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,680,279.71	139,399.91	-96.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,680,279.71	139,399.91	-96.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,680,279.71	139,399.91	-96.2%
2) Ending Balance, June 30 (E + F1e)			139,399.91	179,399.91	28.7%
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	139,400.00	179,400.00	28.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9780	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	(.09)	(.09)	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
7710	State School Facilities Projects	138,400.00	179,400.00
Total, Restricted Balance		139,400.00	179,400.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,310,793.72	174,000.00	-92.5%
5) TOTAL, REVENUES			2,310,793.72	174,000.00	-92.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	20,471.58	150,000.00	632.7%
5) Services and Other Operating Expenditures		5000-5999	584,175.26	5,079,080.00	800.3%
6) Capital Outlay		6000-6999	16,082,313.63	3,251,539.00	-79.8%
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			16,686,960.47	8,480,619.00	-49.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,356,166.75)	(8,306,619.00)	-42.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,693,334.00	7,407,460.00	10.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,693,334.00	7,407,460.00	10.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,662,832.75)	(899,159.00)	-88.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,136,748.35	4,473,915.60	-63.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,136,748.35	4,473,915.60	-63.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,136,748.35	4,473,915.60	-63.1%
2) Ending Balance, June 30 (E + F1e)			4,473,915.60	3,574,756.60	-20.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,450,000.00	50,000.00	-98.6%
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	1,023,915.60	3,524,756.60	244.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash In County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	174,000.00	174,000.00	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	2,138,793.72	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,310,793.72	174,000.00	-92.5%
TOTAL, REVENUES			2,310,793.72	174,000.00	-92.5%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,652.39	150,000.00	2,553.7%
Noncapitalized Equipment		4400	14,819.19	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			20,471.58	150,000.00	632.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	333,923.44	5,014,080.00	1,401.6%
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	230,251.82	65,000.00	-71.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			564,175.26	5,079,080.00	800.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	25,780.48	0.00	-100.0%
Land Improvements		6170	4,971,020.05	0.00	-100.0%
Buildings and Improvements of Buildings		6200	5,747,086.86	133,539.00	-97.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	5,338,426.24	3,118,000.00	-41.6%
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			16,082,313.63	3,251,539.00	-79.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			16,666,980.47	8,480,619.00	-49.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,693,334.00	7,407,460.00	10.7%
(a) TOTAL, INTERFUND TRANSFERS IN			6,693,334.00	7,407,460.00	10.7%
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,693,334.00	7,407,460.00	10.7%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,310,793.72	174,000.00	-92.5%
5) TOTAL, REVENUES			2,310,793.72	174,000.00	-92.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		16,666,960.47	8,480,619.00	-49.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,666,960.47	8,480,619.00	-49.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(14,356,166.75)	(8,306,619.00)	-42.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,693,334.00	7,407,460.00	10.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,693,334.00	7,407,460.00	10.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(7,662,832.75)	(899,159.00)	-88.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,136,748.35	4,473,915.60	-63.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,136,748.35	4,473,915.60	-63.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,136,748.35	4,473,915.60	-63.1%
2) Ending Balance, June 30 (E + F1e)			4,473,915.60	3,574,756.60	-20.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,450,000.00	50,000.00	-98.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,023,915.60	3,524,756.60	244.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	3,450,000.00	50,000.00
Total, Restricted Balance		3,450,000.00	50,000.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	37,534.83	34,615.69	-7.8%
4) Other Local Revenue		8600-8799	6,046,885.48	5,320,221.85	-12.0%
5) TOTAL, REVENUES			6,084,420.31	5,354,837.54	-12.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,300,549.94	7,379,729.99	17.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,300,549.94	7,379,729.99	17.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(216,129.63)	(2,024,892.45)	836.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(216,129.63)	(2,024,892.45)	836.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,086,784.63	4,870,655.00	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,086,784.63	4,870,655.00	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,086,784.63	4,870,655.00	-4.2%
2) Ending Balance, June 30 (E + F1e)			4,870,655.00	2,845,762.55	-41.6%
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	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	4,870,655.00	2,845,762.55	-41.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	35,842.88	33,615.69	-6.2%
Other Subventions/In-Lieu Taxes		8572	1,691.95	1,000.00	-40.9%
TOTAL, OTHER STATE REVENUE			37,534.83	34,615.69	-7.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	5,206,149.90	4,546,657.00	-12.7%
Unsecured Roll		8612	231,847.05	193,706.00	-16.5%
Prior Years' Taxes		8613	453,628.17	442,342.73	-2.5%
Supplemental Taxes		8614	68,773.96	51,029.72	-25.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	86,486.40	86,486.40	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			6,046,885.48	5,320,221.85	-12.0%
TOTAL, REVENUES			6,084,420.31	5,354,837.54	-12.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	2.53	.73	-71.1%
Debt Service - Interest		7438	4,325,037.41	4,265,579.86	-1.4%
Other Debt Service - Principal		7439	1,975,510.00	3,114,149.40	57.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,300,549.94	7,379,729.99	17.1%
TOTAL, EXPENDITURES			6,300,549.94	7,379,729.99	17.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	37,534.83	34,615.69	-7.8%
4) Other Local Revenue		8600-8799	6,046,885.48	5,320,221.85	-12.0%
5) TOTAL, REVENUES			6,084,420.31	5,354,837.54	-12.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,300,549.94	7,379,729.99	17.1%
10) TOTAL, EXPENDITURES			6,300,549.94	7,379,729.99	17.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(216,129.63)	(2,024,892.45)	836.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(216,129.63)	(2,024,892.45)	836.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,086,784.63	4,870,655.00	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,086,784.63	4,870,655.00	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,086,784.63	4,870,655.00	-4.2%
2) Ending Balance, June 30 (E + F1e)			4,870,655.00	2,845,762.55	-41.6%
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	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	4,870,655.00	2,845,762.55	-41.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Kings Canyon Unified School District  
July 1 Budget  
2023-24

MISCELLANEOUS FORMS

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	8,678.00	8,678.00	9,008.07	8,940.37	8,940.37	8,940.37
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	8,678.00	8,678.00	9,008.07	8,940.37	8,940.37	8,940.37
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	69.63	69.63	69.63	77.09	77.09	77.09
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	69.63	69.63	69.63	77.09	77.09	77.09
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	8,747.63	8,747.63	9,077.70	9,017.46	9,017.46	9,017.46
<b>7. Adults In Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	69.63	69.63	69.63	77.00	77.00	77.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund(Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	69.63	69.63	69.63	77.00	77.00	77.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	69.63	69.63	69.63	77.00	77.00	77.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	367.02	367.02	367.02	367.02	367.02	367.02
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	367.02	367.02	367.02	367.02	367.02	367.02
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	367.02	367.02	367.02	367.02	367.02	367.02

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	6,657,322.00		6,657,322.00	375,000.00		7,032,322.00
Work in Progress	2,277,895.00	0.00	2,277,895.00	7,957,026.00	242,585.00	9,992,336.00
Total capital assets not being depreciated	8,935,217.00	0.00	8,935,217.00	8,332,026.00	242,585.00	17,024,658.00
Capital assets being depreciated:						
Land Improvements	33,298,302.00		33,298,302.00	2,612,727.00		35,911,029.00
Buildings	233,842,388.00	0.00	233,842,388.00	12,217,041.00		246,059,429.00
Equipment	23,231,370.00	0.00	23,231,370.00	751,750.00	0.00	23,983,120.00
Total capital assets being depreciated	290,372,060.00	0.00	290,372,060.00	15,581,518.00	0.00	305,953,578.00
Accumulated Depreciation for:						
Land Improvements	(10,537,487.00)	0.00	(10,537,487.00)	(1,460,083.00)		(11,997,570.00)
Buildings	(69,522,133.00)		(69,522,133.00)	(6,986,047.00)		(76,508,180.00)
Equipment	(16,501,337.00)		(16,501,337.00)	(1,381,483.00)		(17,882,820.00)
Total accumulated depreciation	(96,560,957.00)	0.00	(96,560,957.00)	(9,827,613.00)	0.00	(106,388,570.00)
Total capital assets being depreciated, net excluding lease and subscription assets	193,811,103.00	0.00	193,811,103.00	5,753,905.00	0.00	199,565,008.00
Lease Assets		671,053.00	671,053.00	(307,713.00)		363,340.00
Accumulated amortization for lease assets		0.00	0.00	0.00		0.00
Total lease assets, net	0.00	671,053.00	671,053.00	(307,713.00)	0.00	363,340.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets		0.00	0.00	0.00		0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	202,746,320.00	671,053.00	203,417,373.00	13,776,218.00	242,585.00	216,953,006.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings		(1,165.00)	(1,165.00)	(13,980.00)		(15,145.00)
Equipment		(826,822.00)	(826,822.00)	(293,733.00)		(1,120,555.00)
Total accumulated depreciation	0.00	(827,987.00)	(827,987.00)	(307,713.00)	0.00	(1,135,700.00)
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	(827,987.00)	(827,987.00)	(307,713.00)	0.00	(1,135,700.00)
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets		(827,987.00)	(827,987.00)	(307,713.00)		(1,135,700.00)
Total subscription assets, net	0.00	(827,987.00)	(827,987.00)	(307,713.00)	0.00	(1,135,700.00)
Business-type activity capital assets, net	0.00	(1,655,974.00)	(1,655,974.00)	(615,426.00)	0.00	(2,271,400.00)

Budget, July 1  
2022-23 Estimated Actuals  
Schedule of Long-Term Liabilities

Kings Canyon Joint Unified  
Fresno County

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	91,178,183.00	1,396,479.00	92,574,662.00	1,395,923.00	3,775,252.00	90,196,333.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	29,893,752.00	(5,552,814.00)	24,340,938.00			24,340,938.00	
Compensated Absences Payable	690,115.00	(142,316.00)	547,799.00			547,799.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	121,762,050.00	(4,298,651.00)	117,463,399.00	1,395,923.00	3,775,252.00	115,084,070.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	258,277,346.68
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	51,515,674.14
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	609,197.48
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	29,256,746.71
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	869,143.00
5. Interfund Transfers Out	All	9300	7600-7629	6,809,426.84
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				37,544,514.03
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				169,217,158.51
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)				9,114.65
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,565.40
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			130,479,518.64	14,210.99
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			130,479,518.64	14,210.99
B. Required effort (Line A.2 times 90%)			117,431,566.78	12,789.89

C. Current year expenditures (Line I.E and Line II.B)	169,217,158.51	18,565.40
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; If both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
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)	0.00%	0.00%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00



Kings Canyon Unified School District  
July 1 Budget  
2023-24

CASH FLOW

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:										
A. BEGINNING CASH			59,000,000.00	53,554,206.91	38,795,390.30	45,420,934.98	43,665,732.70	48,841,602.70	62,214,406.98	56,968,385.98
B. RECEIPTS										
LCFF/Revenue Limit Sources	Principal Apportionment	8010-8019	5,038,257.30	5,038,257.30	16,400,278.05	9,068,863.00	9,068,863.00	16,400,278.05	9,068,863.00	9,068,863.05
		8020-8079	216,651.24	71,518.09	17,770.63	19,244.72	0.00	5,644,515.23	1,009,006.00	143,247.00
		8080-8099								
	Miscellaneous Funds	8100-8299	807,969.00	807,969.00	807,969.00	807,969.00	807,969.00	807,969.00	807,969.00	807,969.00
		8300-8599	755,450.00	871,794.00	3,671,392.00	(2,298,960.00)	10,617,788.00	4,094,248.00	1,096,609.00	1,120,782.00
	Other State Revenue	8600-8799	358,125.00	565,058.00	716,461.00	1,066,756.00	888,118.00	751,630.00	110,740.00	3,039,272.00
		8910-8929								
	Interfund Transfers In	8930-8979								
		All Other Financing Sources								
	TOTAL RECEIPTS			7,176,452.54	7,354,596.39	21,613,870.68	8,663,872.72	21,382,738.00	27,698,640.28	12,093,187.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	479,825.00	5,806,660.00	5,806,660.00	5,806,660.00	5,806,660.00	5,806,660.00	5,806,660.00	5,806,660.00	9,522,916.00
	2000-2999	844,433.00	2,237,970.00	2,237,970.00	2,237,970.00	2,237,970.00	2,237,970.00	2,237,970.00	2,237,970.00	3,312,192.00
Employee Benefits	3000-3999	288,010.00	3,406,098.00	3,406,098.00	3,406,098.00	3,406,098.00	3,406,098.00	3,406,098.00	3,406,098.00	4,706,098.00
	4000-4999	147,198.00	2,596,564.00	843,350.00	1,009,731.00	607,083.00	658,169.00	2,042,652.00	531,152.00	
Books and Supplies	5000-5999	2,465,953.00	4,045,408.00	1,799,772.00	1,901,693.00	1,809,321.00	2,776,038.00	1,948,622.00	797,467.00	
	6000-6599		2,000,000.00	596,000.00	596,000.00	596,000.00	596,000.00	596,000.00	596,000.00	
Capital Outlay	7000-7499	184,000.00	184,000.00	184,000.00	184,000.00	184,000.00	184,000.00	184,000.00	184,000.00	
	7600-7629				5,407,460.00					
Interfund Transfers Out										

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699		4,409,419.00	20,276,700.00	14,873,850.00	20,549,612.00	14,647,132.00	15,664,935.00	16,222,002.00	19,649,825.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199									
Accounts Receivable	9200- 9299		1,034,845.00	4,157,022.00	98,415.00	10,655,954.00				
Due From Other Funds	9310		(13,760.00)	185,514.00	17,322.00	(96,896.00)	53,522.00	(116,118.00)	(1,297,528.00)	1,406,182.00
Stores	9320		2,389.00	2,414.00	(32,165.00)	5,192.00	9,327.00	17,205.00	(47,906.00)	12,974.62
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	1,023,474.00	4,344,950.00	83,572.00	10,564,250.00	62,849.00	(98,913.00)	(1,345,434.00)	1,419,156.62
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599									
Due To Other Funds	9610		8,894,701.00	5,105,089.00	207,855.00	444,532.00	1,622,879.00	(1,183,131.00)	(507,753.00)	(545,107.00)
Current Loans	9640		(699.37)	(1,599.00)	(2,196.00)	(19,350.00)	1,446.00	(257,628.00)	280,531.00	(98,642.00)
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	339,262.00	1,082,130.00	205,659.00	425,182.00	1,624,325.00	(1,440,759.00)	(227,222.00)	(643,749.00)
<u>Nonoperating</u>										
Suspense Clearing	9910		(3,037.00)	3,957.00	7,611.00	(8,531.00)	1,740.00	(2,747.00)	1,006.00	
TOTAL BALANCE SHEET ITEMS		0.00	(8,212,826.63)	(1,836,713.00)	(114,476.00)	10,130,537.00	(1,559,736.00)	1,339,099.00	(1,117,206.00)	2,062,905.62
E. NET INCREASE/DECREASE (B - C + D)			(5,445,793.09)	(14,758,816.61)	6,625,544.68	(1,755,202.28)	5,175,870.00	13,372,804.28	(5,246,021.00)	(3,406,786.33)
F. ENDING CASH (A + E)			53,554,206.91	38,795,390.30	45,420,934.98	43,665,732.70	48,841,602.70	62,214,406.98	56,968,385.98	53,561,599.65
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
A. BEGINNING CASH	JUNE	53,561,599.65	56,504,968.70	59,189,128.59	52,737,230.64				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	16,400,278.05	9,068,863.05	9,068,863.05	17,081,950.10	0.00		130,772,477.00	130,772,477.00
Property Taxes	8020-8079	533,142.00	4,158,722.00	72,678.00	616,963.09			12,503,458.00	12,503,458.00
Miscellaneous Funds	8080-8099				(483,535.00)			(483,535.00)	(483,535.00)
Federal Revenue	8100-8299	1,000,000.00	1,000,000.00	1,000,000.00	231,883.90			9,695,635.90	9,695,635.90
Other State Revenue	8300-8599	1,218,298.00	2,901,774.00	500,000.00	327,484.38			24,876,659.38	24,876,659.38
Other Local Revenue	8600-8799		547,876.00	522,057.00	218,906.21			8,784,999.21	8,784,999.21
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		19,151,718.05	17,677,235.05	11,163,598.05	17,993,652.68	0.00	0.00	186,149,694.49	186,149,694.49
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,271,192.00	6,271,192.00	6,271,192.00	7,757,356.19	0.00		71,413,633.19	71,413,633.19
Classified Salaries	2000-2999	2,417,007.00	2,417,007.00	2,417,007.00	1,290,249.59			26,125,715.59	26,125,715.59
Employee Benefits	3000-3999	3,678,585.00	3,678,585.00	3,678,585.00	9,558,137.79			46,024,588.79	46,024,588.79
Books and Supplies	4000-4999	522,345.00	718,184.00	2,000,000.00	3,394,155.02			15,070,583.02	15,070,583.02
Services	5000-5999	2,359,034.00	1,412,600.00	3,500,000.00	4,296,676.83			29,112,584.83	29,112,584.83
Capital Outlay	6000-6999	596,000.00	596,000.00	182,510.00	334,085.72			7,284,595.72	7,284,595.72
Other Outgo	7000-7499	184,000.00	105,526.16					1,761,526.16	1,761,526.16
Interfund Transfers Out	7600-7629							5,407,460.00	5,407,460.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		16,028,163.00	15,199,094.16	18,049,294.00	26,630,661.14	0.00	0.00	202,200,687.30	202,200,687.30
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299				(19,712,517.00)			(3,766,281.00)	
Due From Other Funds	9310	(55,787.00)	(16,353.00)	82,074.00				148,172.00	
Stores	9320	27,632.00	(15,791.00)	13,999.00				(4,729.38)	
Prepaid Expenditures	9330	(15,791.00)						(15,791.00)	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	0.00
SUBTOTAL		(43,946.00)	(32,144.00)	96,073.00	(19,712,517.00)	0.00	0.00	(3,638,629.38)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610	137,104.00	(337,164.00)	(337,725.00)	(11,016,795.00)			2,484,485.00	
Current Loans	9640	(864.00)	99,001.00					(.37)	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		136,240.00	(238,163.00)	(337,725.00)	(11,016,795.00)	0.00	0.00	1,421,392.00	
Nonoperating								3,905,876.63	
Suspense Clearing	9910							(1.00)	
TOTAL BALANCE SHEET ITEMS		(180,186.00)	206,019.00	433,798.00	(8,695,722.00)	0.00	0.00	(7,544,507.01)	
E. NET INCREASE/DECREASE (B - C + D)		2,943,369.05	2,684,159.89	(6,451,897.95)	(17,332,730.46)	0.00	0.00	(23,595,499.82)	(16,050,992.81)
F. ENDING CASH (A + E)		56,504,968.70	59,189,128.59	52,737,230.64	35,404,500.18				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								35,404,500.18	

**Part I - General Administrative Share of Plant Services Costs**

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) 5,304,290.03
2. Contracted general administrative positions not paid through payroll
  - 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.

**B. Salaries and Benefits - All Other Activities**

1. 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) 134,898,102.97

**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) 3.93%

**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. 0.00
- Retain supporting documentation.

**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**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 6,113,557.84
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 1,750,949.61

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
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)	766,004.45
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)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,630,511.90
9. Carry-Forward Adjustment (Part IV, Line F)	438,369.14
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,068,881.04
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	97,479,069.04
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	25,508,031.78
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	22,548,713.39
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,108,589.14
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	614,612.48
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	610,440.14
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	381,316.61
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	74,123.23
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	18,725,203.05
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	20,485.64
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,290,825.40
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,894,742.70
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,147,120.80
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	177,403,273.40
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.86%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	5.11%
<b>Part IV - Carry-forward Adjustment</b>	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect	

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	8,630,511.90
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(368,658.41)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.41%) times Part III, Line B19); zero if negative	438,369.14
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.41%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.03%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	438,369.14
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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 adjustment is applied to the current year calculation:	not 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 is deferred to one or more future years:	not 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:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	438,369.14



Approved  
indirect  
cost rate: 4.41%

Highest  
rate used  
in any  
program: 5.03%

Note: In one or  
more resources,  
the rate used is  
greater than the  
approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,732,413.04	60,600.97	3.50%
01	3010	8,247,371.57	348,762.92	4.23%
01	3060	282,841.73	11,924.27	4.22%
01	3061	131,106.70	5,527.30	4.22%
01	3182	287,618.75	13,092.92	4.55%
01	3212	1,744,417.43	1,155.18	0.07%
01	3213	1,199,778.92	16,392.00	1.37%
01	3214	4,055,850.90	34,267.00	0.84%
01	3216	538,744.35	13,487.00	2.50%
01	3217	179,286.62	7,623.15	4.25%
01	3305	305,115.41	13,455.59	4.41%
01	3306	10,559.33	465.67	4.41%
01	3308	28,131.41	1,240.59	4.41%
01	3311	123,856.83	5,234.62	4.23%
01	3315	50,608.18	2,137.55	4.22%
01	3550	128,290.00	5,657.00	4.41%
01	4035	837,285.38	35,259.42	4.21%
01	4127	1,031,091.31	43,616.62	4.23%
01	4203	407,099.66	17,262.41	4.24%
01	5634	79,332.44	3,498.56	4.41%
01	6053	223,549.00	10,313.00	4.61%
01	6266	993,342.40	41,088.01	4.14%
01	6510	4,887,020.73	199,092.29	4.07%
01	6536	73,503.39	3,241.50	4.41%
01	6537	276,399.90	13,894.47	5.03%
01	6546	471,844.00	19,724.88	4.18%
01	7412	215,380.00	7,501.65	3.48%
01	7422	427,578.93	17,465.10	4.08%
01	8150	4,441,018.96	135,050.78	3.04%
11	6391	1,012,429.38	43,015.65	4.25%
12	5059	68,840.00	3,175.90	4.61%
12	6105	1,720,197.45	67,221.60	3.91%
13	5310	5,115,333.62	196,004.89	3.83%
13	5370	25,973.18	383.10	1.47%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	574,065.22		340,324.59	914,389.81
2. State Lottery Revenue	8560	1,704,628.62		750,272.97	2,454,901.59
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,278,693.84	0.00	1,090,597.56	3,369,291.40
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	19,862.14		0.00	19,862.14
2. Classified Salaries	2000-2999	25,908.02		0.00	25,908.02
3. Employee Benefits	3000-3999	15,446.99		0.00	15,446.99
4. Books and Supplies	4000-4999	1,744,134.06		684,471.79	2,428,605.85
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	465,788.49			465,788.49
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			310,960.02	310,960.02
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			95,165.75	95,165.75
6. Capital Outlay	6000-6999	7,554.15		0.00	7,554.15
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		2,278,693.85	0.00	1,090,597.56	3,369,291.41
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	(.01)	0.00	0.00	(.01)
<b>D. COMMENTS:</b>					
We use our restricted Lottery for copier leases. These copier provide intervention packets as well as day to day copies for classroom work. We also send large duplication orders to an outside printer.					

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.

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

10 62265 0000000  
Form SIAB  
E8BW4E2MCY(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	271,218.40	0.00	0.00	(457,910.84)				
Other Sources/Uses Detail					0.00	5,407,460.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	44,336.00	0.00	129,439.58	0.00				
Other Sources/Uses Detail					0.00	1,000,000.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	663.88	0.00	42,203.77	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	46,492.30	0.00	89,879.50	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(362,710.58)	196,387.99	0.00				
Other Sources/Uses Detail					0.00	1,000,000.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

10 62265 0000000  
Form SIAB  
E8BW4E2MCY(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					7,407,460.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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

10 62265 0000000  
Form SIAB  
E8BW4E2MCY(2023-24)

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

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

10 62265 0000000  
Form SIAB  
E8BW4E2MCY(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
TOTALS	362,710.58	(362,710.58)	457,910.84	(457,910.84)	7,407,460.00	7,407,460.00		

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

10 62265 0000000  
Form SIAA  
E8BW4E2MCY(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	273,843.35	0.00	0.00	(437,922.67)				
Other Sources/Uses Detail					116,093.11	4,651,092.84		
Fund Reconciliation							0.00	0.00
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	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	46,122.05	0.00	128,121.53	0.00				
Other Sources/Uses Detail					0.00	2,158,334.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	663.88	0.00	43,015.65	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	46,492.30	0.00	70,397.50	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(367,121.58)	196,387.99	0.00				
Other Sources/Uses Detail					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								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					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		

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

10 62265 0000000  
Form SIAA  
E8BW4E2MCY(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							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								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	.27		
Fund Reconciliation							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	0.00
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	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					6,693,334.00	0.00		
Fund Reconciliation							0.00	0.00
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								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								



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

10 62265 0000000  
Form SIAA  
E8BW4E2MCY(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
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	0.00
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							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								

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

10 62265 0000000  
Form SIAA  
E8BW4E2MCY(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	367,121.58	(367,121.58)	437,922.67	(437,922.67)	6,809,427.11	6,809,427.11	0.00	0.00

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	71,413,633.19	301	0.00	303	71,413,633.19	305	14,081.97		307	71,399,551.22	309
2000 - Classified Salaries	26,125,715.59	311	555,024.80	313	25,570,690.79	315	2,712,784.16		317	22,857,906.63	319
3000 - Employee Benefits	46,024,588.79	321	700,766.23	323	45,323,822.56	325	1,717,264.39		327	43,606,558.17	329
4000 - Books, Supplies Equip Replace. (6500)	15,070,583.02	331	42,136.00	333	15,028,447.02	335	2,438,159.94		337	12,590,287.08	339
5000 - Services ... & 7300 - Indirect Costs	28,654,673.99	341	36,000.00	343	28,618,673.99	345	700,657.72		347	27,918,016.27	349
TOTAL					185,955,267.55	365	TOTAL			178,372,319.37	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	50,734,845.76 375
2. Salaries of Instructional Aides Per EC 41011. ....	2100	5,310,262.23 380
3. STRS. ....	3101 & 3102	13,888,854.43 382
4. PERS. ....	3201 & 3202	1,309,886.35 383
5. OASDI - Regular, Medicare and Alternative. ....	3301 & 3302	1,201,034.53 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). ....	3401 & 3402	7,639,880.67 385
7. Unemployment Insurance. ....	3501 & 3502	233,404.59 390
8. Workers' Compensation Insurance. ....	3601 & 3602	677,866.10 392
9. OPEB, Active Employees (EC 41372). ....	3751 & 3752	0.00
10. Other Benefits (EC 22310). ....	3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). ....		80,996,034.66 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. ....		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). ....		0.00 396
b. Less: Teacher and Instructional Aide Salaries and		

Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS.	80,996,034.66	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.	45.41%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	45.41%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	9.59%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	178,372,319.37
5. Deficiency Amount (Part III, Line 3 times Line 4)	17,105,905.43

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


Kings Canyon Unified School District  
July 1 Budget  
2023-24

MULTI-YEAR PROJECTIONS

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	142,792,400.00	3.38%	147,615,741.00	3.72%	153,105,984.00
2. Federal Revenues	8100-8299	261,611.90	0.00%	261,612.00	0.00%	261,612.00
3. Other State Revenues	8300-8599	1,998,978.00	0.00%	1,998,978.00	0.00%	1,998,978.00
4. Other Local Revenues	8600-8799	1,592,081.45	1.20%	1,611,127.00	0.04%	1,611,822.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	116,092.00	0.00%	116,092.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(10,351,100.48)	-12.55%	(9,052,449.00)	0.00%	(9,052,449.00)
6. Total (Sum lines A1 thru A5c)		136,293,970.87	4.59%	142,551,101.00	3.85%	148,042,039.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				56,217,686.01		56,498,774.01
b. Step & Column Adjustment				281,088.00		282,494.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	56,217,686.01	0.50%	56,498,774.01	0.50%	56,781,268.01
2. Classified Salaries						
a. Base Salaries				21,421,070.92		21,528,175.92
b. Step & Column Adjustment				107,105.00		107,641.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,421,070.92	0.50%	21,528,175.92	0.50%	21,635,816.92
3. Employee Benefits	3000-3999	32,701,858.75	3.08%	33,709,840.00	0.59%	33,909,842.00
4. Books and Supplies	4000-4999	6,464,563.72	-5.61%	6,101,835.00	0.00%	6,101,835.00
5. Services and Other Operating Expenditures	5000-5999	15,008,403.87	-5.41%	14,196,731.00	0.00%	14,196,731.00
6. Capital Outlay	6000-6999	3,782,224.12	-20.68%	3,000,000.00	0.00%	3,000,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,207,037.00	-30.16%	1,541,410.00	0.00%	1,541,410.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,341,758.44)	-54.46%	(611,039.00)	0.00%	(611,039.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,407,460.00	-0.68%	5,370,604.00	0.00%	5,370,604.00
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)		141,868,545.95	-0.38%	141,336,330.93	0.42%	141,926,467.93
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(5,574,575.08)		1,214,770.07		6,115,571.07

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		23,055,877.75		17,481,302.67		18,696,072.74
2. Ending Fund Balance (Sum lines C and D1)		17,481,302.67		18,696,072.74		24,811,643.81
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		435,000.00		435,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	3,294,448.09		4,127,438.99		10,183,996.99
d. Assigned	9780	(.01)				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,186,854.59		14,133,633.75		14,192,646.82
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,481,302.67		18,696,072.74		24,811,643.81
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,186,854.59		14,133,633.75		14,192,646.82
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		14,186,854.59		14,133,633.75		14,192,646.82
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	9,434,024.00	0.32%	9,464,337.00	0.00%	9,464,337.00
3. Other State Revenues	8300-8599	22,877,681.38	0.00%	22,877,681.00	0.00%	22,877,681.00
4. Other Local Revenues	8600-8799	7,192,917.76	-13.69%	6,208,433.00	0.00%	6,208,433.00
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	10,351,100.48	-8.99%	9,420,165.00	-0.74%	9,350,653.00
6. Total (Sum lines A1 thru A5c)		49,855,723.62	-3.78%	47,970,616.00	-0.14%	47,901,104.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				15,195,947.18		15,271,927.18
b. Step & Column Adjustment				75,980.00		76,360.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,195,947.18	0.50%	15,271,927.18	0.50%	15,348,287.18
2. Classified Salaries						
a. Base Salaries				4,704,644.67		4,728,193.67
b. Step & Column Adjustment				23,549.00		23,667.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,704,644.67	0.50%	4,728,193.67	0.50%	4,751,860.67
3. Employee Benefits	3000-3999	13,322,730.04	5.44%	14,047,182.00	1.19%	14,214,765.00
4. Books and Supplies	4000-4999	8,606,019.30	0.02%	8,608,019.00	0.00%	8,608,019.00
5. Services and Other Operating Expenditures	5000-5999	14,104,180.96	0.00%	14,104,180.00	-59.47%	5,716,056.00
6. Capital Outlay	6000-6999	3,502,371.60	-65.74%	1,200,000.00	0.00%	1,200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,400.00	0.00%	12,400.00	0.00%	12,400.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	883,847.60	-68.78%	275,924.00	0.00%	275,924.00
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)		60,332,141.35	-3.45%	58,247,825.85	-13.94%	50,127,311.85
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(10,476,417.73)		(10,277,209.85)		(2,226,207.85)



Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		26,453,379.29		15,976,961.56		5,699,751.71
2. Ending Fund Balance (Sum lines C and D1)		15,976,961.56		5,699,751.71		3,473,543.86
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	15,976,961.56		5,699,751.71		3,473,543.86
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,976,961.56		5,699,751.71		3,473,543.86
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	142,792,400.00	3.38%	147,615,741.00	3.72%	153,105,984.00
2. Federal Revenues	8100-8299	9,695,635.90	0.31%	9,725,949.00	0.00%	9,725,949.00
3. Other State Revenues	8300-8599	24,876,659.38	0.00%	24,876,659.00	0.00%	24,876,659.00
4. Other Local Revenues	8600-8799	8,784,999.21	-10.99%	7,819,560.00	0.01%	7,820,255.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	116,092.00	0.00%	116,092.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	367,716.00	-18.90%	298,204.00
6. Total (Sum lines A1 thru A5c)		186,149,694.49	2.35%	190,521,717.00	2.85%	195,943,143.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				71,413,633.19		71,770,701.19
b. Step & Column Adjustment				357,068.00		358,854.00
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	71,413,633.19	0.50%	71,770,701.19	0.50%	72,129,555.19
2. Classified Salaries						
a. Base Salaries				26,125,715.59		26,256,369.59
b. Step & Column Adjustment				130,654.00		131,308.00
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	26,125,715.59	0.50%	26,256,369.59	0.50%	26,387,677.59
3. Employee Benefits	3000-3999	46,024,588.79	3.76%	47,757,022.00	0.77%	48,124,607.00
4. Books and Supplies	4000-4999	15,070,583.02	-2.39%	14,709,854.00	0.00%	14,709,854.00
5. Services and Other Operating Expenditures	5000-5999	29,112,584.83	-2.79%	28,300,911.00	-29.64%	19,912,787.00
6. Capital Outlay	6000-6999	7,284,595.72	-42.34%	4,200,000.00	0.00%	4,200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,219,437.00	-29.99%	1,553,810.00	0.00%	1,553,810.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(457,910.84)	-26.82%	(335,115.00)	0.00%	(335,115.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,407,460.00	-0.68%	5,370,604.00	0.00%	5,370,604.00
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)		202,200,687.30	-1.29%	199,584,156.78	-3.77%	192,053,779.78
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(16,050,992.81)		(9,062,439.78)		3,889,363.22

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		49,509,257.04		33,458,264.23		24,395,824.45
2. Ending Fund Balance (Sum lines C and D1)		33,458,264.23		24,395,824.45		28,285,187.67
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		435,000.00		435,000.00
b. Restricted	9740	15,976,961.56		5,699,751.71		3,473,543.86
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	3,294,448.09		4,127,438.99		10,183,996.99
d. Assigned	9780	(.01)		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,186,854.59		14,133,633.75		14,192,646.82
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,458,264.23		24,395,824.45		28,285,187.67
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,186,854.59		14,133,633.75		14,192,646.82
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.01)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		14,186,854.58		14,133,633.75		14,192,646.82
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.02%		7.08%		7.39%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		9,307.39		8,940.37		8,940.37
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		202,200,687.30		199,584,156.78		192,053,779.78
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		202,200,687.30		199,584,156.78		192,053,779.78
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		6,066,020.62		5,987,524.70		5,761,613.39
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		6,066,020.62		5,987,524.70		5,761,613.39
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES