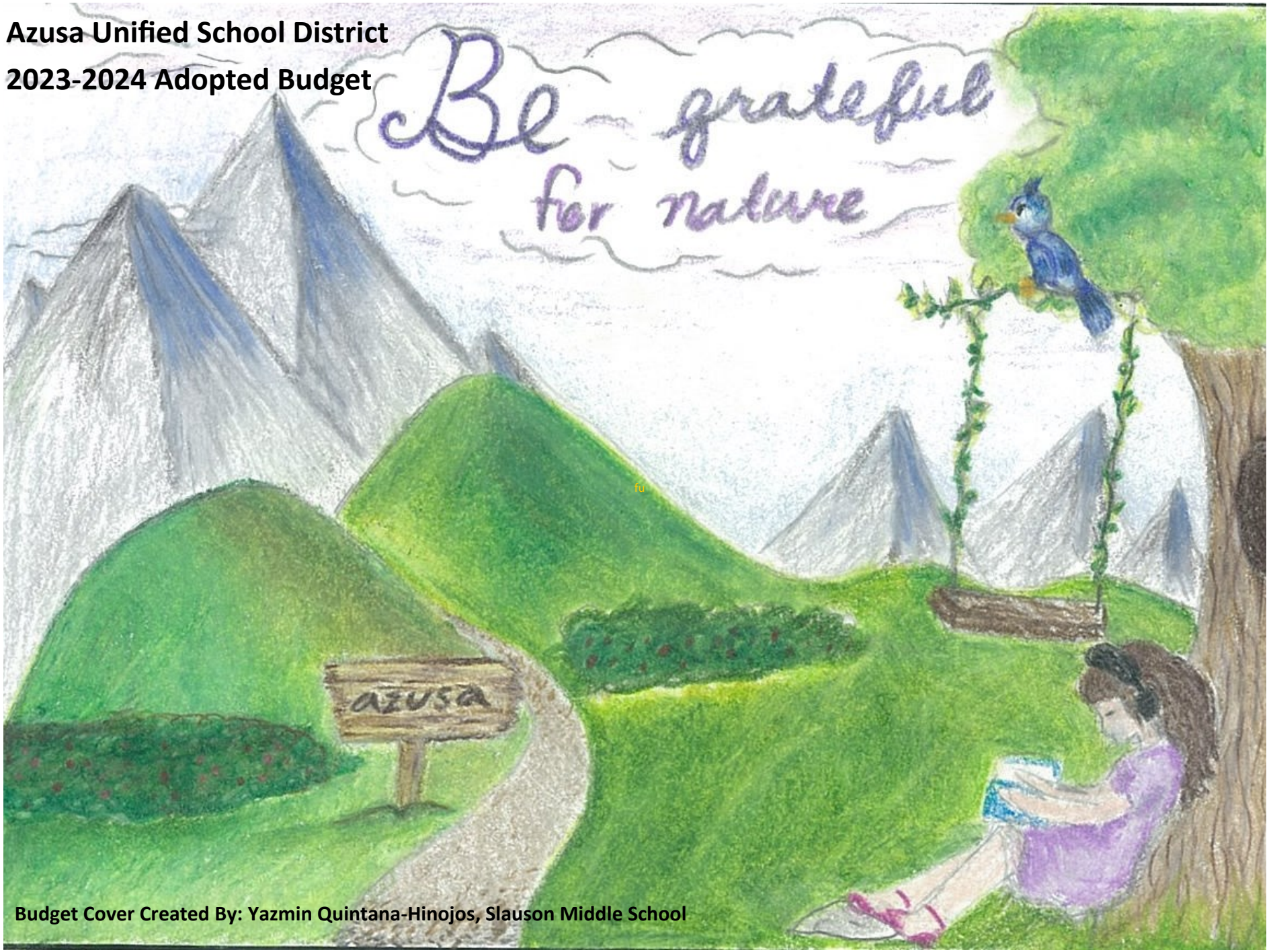
Azusa Unified School District

2023-2024 Adopted Budget



Budget Cover Created By: Yazmin Quintana-Hinojos, Slauson Middle School

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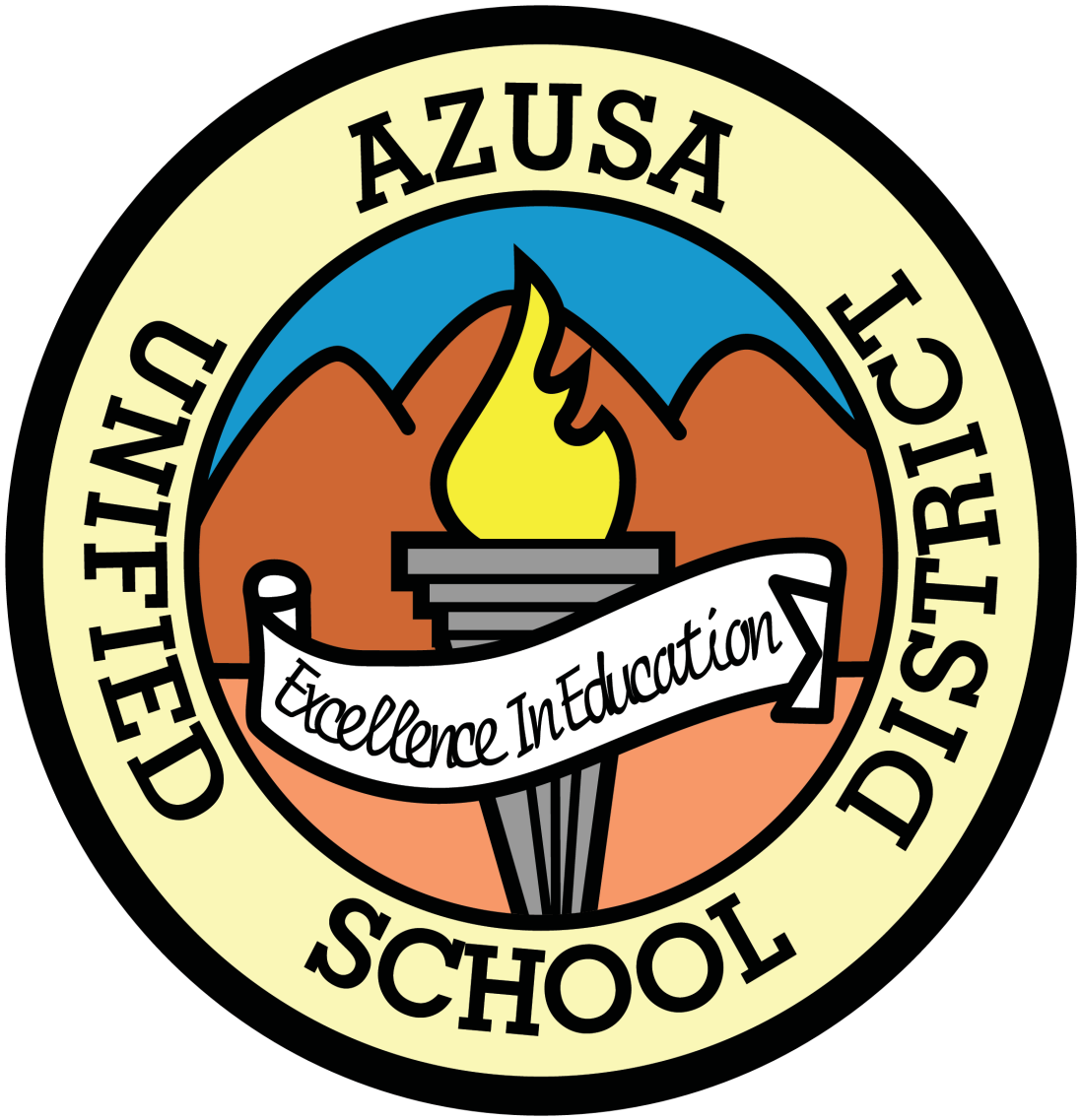
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AZUSA
UNIFIED
SCHOOL
DISTRICT
Excellence In Education

Executive Summary

Superintendent's Message

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Governing Board and Executive Cabinet

Executive Summary

Education Services

District's Budget



Superintendent's Message

Each year, under the leadership of the Assistant Superintendent of Business Services, the District engages in a thorough budget development process to set the course for the coming year. This process involves input from school sites, District office departments, a public hearing for community input, partnership with our labor partners, and a vote by the Board of Education.

The District budget assists in communicating our values and vision for the District and our priorities for our students. With a balanced and transparent budget process, we can clearly articulate our goals for educational programming, facilities improvement, and future growth.

Over the last few years, we have been able to maintain a balanced budget while improving our school sites with features such as innovation labs, new exterior paint, fencing, and safety features such as cameras and lock bloks. We will continue to be fiscally responsible while providing a modern learning environment that meets the needs of every student, fosters and supports innovative teaching and learning, and promotes student achievement at all levels.

We are excited to begin 2023-2024 with new classroom furniture, fencing upgrades, new playground equipment, and much more! Additionally, we have made progress on our public annual facilities maintenance plan; mapping out regular maintenance and upgrades for each site in the coming year.

We remain in tune with the economic climate, rising costs, and the reality of declining enrollment in the San Gabriel Valley. While these things may pose budget challenges, we will remain steadfast in providing the best learning environment for our students and meeting their academic and social-emotional needs.

Thank you for your trust and confidence in us as we work to provide high-quality academic programs, robust career pathways, and a safe and modern learning environment.



Arturo Ortega

Board of Education

Dr. Sabrina Bow, President	Term expires November	2024
Yolanda Rodriguez-Peña, Vice President	Term expires November	2024
Gabriela Arellanes, Clerk	Term expires November	2026
Adrian Greer, Member	Term expires November	2026
Sandra Benavides, Member	Term expires November	2026

District Administration

Arturo Ortega, Superintendent

Norma Camacho, Assistant Superintendent, Educational Services

Latasha D. Jamal, Assistant Superintendent, Business Services

Jorge A. Ronquillo, Assistant Superintendent, Human Resources

Board of Education

and

District Administration

Executive Summary

Azusa Unified School District (AUSD) serves the residents of the City of Azusa, parts of Covina, and unincorporated Los Angeles County. A total population of approximately 48,676 citizens results in a student TK -12 enrollment of 6,690 during the 2022-2023 school year. The 2023-2024 Adopted Budget is presented for the District's seven elementary schools, one middle school, two high schools, as well as an Adult Education Center and Longfellow School.

The 2023-2024 Adopted Budget represents a continuation of District educational programs through the Board of Education's core values:

- Collaboration
- Honesty and Integrity
- Being Student-Centered
- Accountability

The budget is evaluated against the District's core values and has the following objectives:

Student Achievement	Student Engagement
Other Student Outcomes	School Climate
Basic Services	Parent Involvement
Course Access	Implementation of State Standards
Diversity and Inclusion	

The budget process starts in January of each year with the Governor's Proposed Budget, and continues through the adopted budget plan for the coming fiscal year. Azusa Unified School District, like most school districts in California, is dependent upon the State for much of its revenue each year. The District's Adopted Budget revenue projection is developed based on California State's May Revise Budget projections, along with the District's student enrollment projection for the budget year.



Education Services

Due to the COVID-19 pandemic, state law allows the 2022 Dashboard to only display the most current year of data (also known as status). For this year only, performance levels will be reported using one of five status levels (ranging from Very High, High, Medium, Low, and Very Low) for state measures. However, the Azusa Unified School District's Local Indicators regarding Teachers, Instructional Materials, and Facilities; Parent and Family Engagements, and Local Climate, are included on the Dashboard.

The Teachers, Instructional Materials, Facilities Local Indicator measures address the percentage of appropriately assigned teachers, students' access to curriculum-aligned instructional materials, and safe, clean and functional school facilities. As applicable, all school sites promptly address any complaints and other deficiencies identified throughout the academic year, and provide annual information on progress meeting this standard to the local governing board at a regularly scheduled meeting, and reports to stakeholders and the public through the Dashboard. Current information include the following:

- Mis-Assignments of Teachers of English Learners: **0**
- Percent of Students Without Access To Their Own Copies of Standards-Aligned Instructional Materials For Use At School And At Home: **0**
- Instances Where Facilities Do Not Meet The "Good Repair" Standard (Including Deficiencies And Extreme Deficiencies): **0**

In addition to providing appropriately credentialed and assigned teachers, standards-aligned instructional materials, and ongoing maintenance of facilities, Azusa Unified School District is currently in the final process of spending General Obligation Bond funds generously approved by City of Azusa voters in November of 2014. The District has been modernizing and updating school sites, beginning with those sites not previously modernized. Recent upgrades to facilities include state-of-the-art athletic fields at both comprehensive high schools. In addition to bond-funded projects, other improvements to schools have also been ongoing, as the District seeks to further improve learning environments for students. In response to the COVID-19 pandemic, AUSD purchased additional instructional materials, personal protective equipment, sanitizing equipment, water stations, and other safety-based facility improvements.

The Parent and Family Engagement measure addresses how a Local Educational Agency (LEA) builds relationships between school staff and families, builds partnerships for student outcomes and seeks input for decision-making. LEAs report progress of how they have sought input from parents in decision-making and promoted parent participation in programs to its local governing board or body using the State Board of Education adopted self-reflection tool for Priority 3 at the same meeting at which the LEA adopts its Local Control and Accountability Plan (LCAP), and reports to stakeholders and the public through the Dashboard:

- LEA's progress in developing the capacity of staff (i.e. administrators, teachers, and classified staff) to build trusting and respectful relationships with families: Full Implementation

- LEA's progress in creating welcoming environments for all families in the community: Initial Implementation
- LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children: Full Implementation
- LEA's progress in developing multiple opportunities for the LEA and school sites to engage in two-way communication between families and educators using language that is understandable and accessible to families: Full Implementation and Sustainability

Azusa Unified School District strongly supports parents in learning about district-adopted curriculum, standards, and teaching strategies. As the District implements and adopts frameworks, standards, and curriculum, parents are provided opportunities to preview, provide input, and gain an understanding of the expectations and resources that AUSD provides students. School sites provide families with workshops that outline family connections to curricula. Principals and District instructional leaders meet with parents to outline curriculum and content with a focus on the role families play in supporting students. AUSD offers additional ways for parents to engage with schools and teachers in supporting students. Schools have used Families in Schools modules in past years. One strength of these parent workshops is the leadership building that occurs for our AUSD parents. Some modules enhance academic achievement, such as the very popular Reading Roads module. Other modules provide resources and strategies that parents can use to support student transitions to middle school, high school, and college. AUSD also initiated the Azusa Parent Learning Network. Partly in response to the need to support parents during the COVID-19 pandemic, the District offered monthly network meetings focused on topics identified by parents as areas of need. The Azusa Parent Learning Network is a multilingual forum and available to all parents, families, and the extended AUSD community. AUSD seeks to find ways to broaden engagement by encouraging and welcoming larger groups of parents in all forums. As more parents become engaged through the various committees, meetings, and workshops, AUSD hopes to also increase understanding of how families can effectively advocate for students.

- LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families: Full Implementation
- LEA's progress in providing families with information and resources to support student learning and development in the home: Full Implementation
- LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes: Full Implementation

- LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students: Full Implementation

Azusa Unified School District takes great pride in the family partnerships that have been a core foundation of the District and schools. The positive relationships between staff and families have served to support student outcomes and improve schools and the District as a whole. Through both formal and informal opportunities, parents and families can engage in the education of students. Parent survey results and parent feedback support the analysis that parents feel welcome and listened to at both the District and school levels. Some of the strengths of AUSD include the opportunity for Spanish-speaking parents to participate in meetings and committees as well as engage individually with school and District staff. All meetings offer translation. A large number of AUSD teachers speak both English and Spanish and every school site has a bilingual community liaison to support translation in family engagement forums. Formal meetings and committees are often facilitated discussions rather than simple presentations so that two-way communication can be maximized. Schools and teachers welcome parents/families to consult on student progress formally at District-calendared conferences or informally anytime through email, phone calls, web-based applications, or appointments. The District also uses ParentSquare, an online portal, which allows two-way communication between parents and teachers. The District has trained all school office employees through Families in Schools' "Welcoming Environment" training module. During the COVID-19 pandemic, increased efforts to connect with parents/families took place. Many meetings are made available in-person and through online formats (hybrid). To better serve all populations in the AUSD community, the District will continue to explore opportunities to increase staff formal training in parent engagement strategies and expand understanding and appreciation of the different cultures, languages, and backgrounds of our students and families, especially those less represented in AUSD. Further, we will work to expand our focus on supporting staff learning about our families' strengths, cultures, languages, and goals for children through professional development focused on culturally relevant educational practices.

- LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making: Full Implementation
- LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making: Full Implementation and Sustainability
- LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community: Full Implementation and Sustainability
- LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels: Beginning Development

AUSD has a long history of collaborative, positive relationships between schools and families. Year after year, parents report high levels (>60%) of engagement with District schools. Because of the successes, AUSD was selected as one of six districts in the state to be part of California's Community Engagement Initiative Professional Leading and Learning Network. Participation in this network has allowed AUSD to share promising practices with other districts and schools. AUSD infuses community engagement into all areas of the District. Throughout the school year, multiple opportunities exist for families to be part of their child's education and to support school and District decision-making. One of the strengths of AUSD is the many opportunities for families to partner with the District in developing and recommending improvements and changes. School Site Council meetings, English Learner Advisory Councils, school parent organizations, the District Parent Advisory Committee (PAC+), District English Learner Advisory Council, and the Superintendent's Roundtable all provide formal avenues for families to partner in decision-making and the continuous cycle of improvement in AUSD. These committees and meetings take place on an ongoing basis and intentionally seek diversity and the voices of all students, staff, families, and the community. Furthermore, as AUSD looks to the future and the reorganization of the District, parents serve on a specialized group providing recommendations to the Board of Education. One of the greatest strengths of AUSD is the incorporation of families/parents and the community into all aspects of AUSD, from District departments to each school. Future growth will be focused on continued diversity of representation through tracking of the student populations that make up the District and ensuring there is equitable representation so that all voices are heard in decision-making.

The Local Climate Survey measure addresses information regarding the school environment based on a local climate survey administered every other year on the topics of school safety and connectedness. Local Education Agencies (LEA) report how they administered a local climate survey (at least every other year) that provides a valid measure of perceptions of school safety and connectedness to their local governing boards at a regularly scheduled meeting and reports to stakeholders and the public through the Dashboard. The summary of progress is required to be based on information collected that captures a valid measure of student perceptions of school safety and connectedness in at least one grade within the grade span. AUSD administers a District Annual Survey each year. Results include data in multiple areas including engagement, culture, safety, belonging and peer collaboration (connectedness), and relationships. Data measures the District's progress on state Priority Six. Survey results administered to grades 3-12 reflect the following about school connectedness and safety in AUSD.

Key Measures: Percent positive responses by students

- Engagement: Elementary 89% Middle 57% High School 56%

- Culture: Elementary School 32% Middle School 49% High School 38%
- Belonging & Peer Collaboration: Elementary 59% Middle School 52% High School41%
- Relationships: Elementary School 82% Middle School 52% High School 35%
- Safety: Elementary School 61% Middle School 58% High School 52%

Differences in student responses in the key measures of climate exist between grade levels; this has been an ongoing trend districtwide, statewide, and nationwide. Differences between the grade spans include:

- 33% more elementary school students expressed high levels of engagement when compared to high school students.
- 32% more elementary school students expressed high levels of engagement when compared to middle school students.
- Smaller differences between the three grade spans exist in the key measure of school culture, with 32% of elementary school students expressing positive responses to questions in this theme, 17% more middle school students expressed positive responses, and 6% more high school students expressed positive responses to questions contained in the culture theme.
- 59% of elementary school students surveyed responded positively to questions addressing belonging and peer collaboration; close to half of High school students responded positively (41%) as did middle school students (52%).
- High levels of elementary school students responded positively to questions contained in both the relationships and safety themes. High school and middle school students indicated lower levels of positive responses to relationship questions (Middle 52%, High 35%).
- The majority of students at all grade spans indicated mid-levels of feeling safe, 61% of elementary school students, 58% of middle school students, and 52% of high school students.

AUSD results are on average or higher than those reported by similar California schools as well as schools nationwide. In the area of relationships and culture, AUSD students' positive responses are in the top 25% in the nation for elementary schools. Relationships and culture impact school climate, they address students' feelings of being cared about, feeling respected by staff, and indicate how students treat each other and staff. Decisions based on this data have been made to address needs by focusing on social-emotional learning, restorative practices, conflict resolution, and diversity, equity, and inclusion. Staff professional learning will focus on the identified areas of need and contribute to students' overall school success.

In 2021-2022, AUSD saw small declines in student positive responses. The impact of COVID-19 mandates, campuses that were closed to the public, and the inability to hold community events due to state and county health orders were some of the contributing factors. Azusa Unified publicly shared results of the District Annual Survey including those addressing State Priority 6. Results were used to drive the evaluation of prior initiatives and to support the development of the 2022-2023 LCAP.



On May 12, 2023, California Governor Gavin Newsom presented the May Revision to the proposed state budget. The proposal includes a 8.22% statutory cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as a 8.22% COLA to Special Education and other programs outside the LCFF.

The Governor maintains funding for all items in the January budget proposal and makes the following notable changes with the May Revision:

- Maintaining Strong Support for Schools
  - The May Revision adjusts and repurposes prior one-time allocations to continue supporting and maintaining critical ongoing education investments. The May Revision repurposes modest portions of the funding previously provided to support the Arts, Music, and Instructional Materials Block Grant and the Learning Recovery Emergency Block Grant to support the Local Control Funding Formula.

- Local Control Funding Formula (LCFF)
  - The 2023-2024 cost-of-living adjustment is updated from 8.13 percent at the Governor's Budget to 8.22 percent at the May Revision.

- Literacy
  - To target appropriate progress monitoring, interventions and support for students at risk of reading difficulties, the May Revision requires LEAs to begin screening pupils in kindergarten through second grade for risk of reading difficulties, including dyslexia, by the 2025-2026 school year.

- Nutrition
  - Due to greater demand for meals reimbursed in the paid category than was projected for the 2022-2023 and 2023-2024 fiscal years at the Governor's Budget, the May Revision includes an additional $110 million one-time Proposition 98 General Fund and approximately $191 million ongoing Proposition 98 General Fund to fully fund the program in the 2022-2023 and 2023-2024 fiscal years.

Adjusting One-Time Resources

Since available Proposition 98 resources have declined by approximately $2 billion below the Governor's Budget estimate, and because Public School System Stabilization Account deposits are projected to increase by roughly $2.2 billion over the Governor's Budget estimate, the May Revision proposes reducing support for the following one-time programs to better enable the state to support and maintain critical ongoing education investments:

- Arts, Music, and Instructional Materials Discretionary Block Grant

  A decrease of approximately $607 million one-time Proposition 98 General Fund for the Arts, Music, and Instructional Materials Block Grant, taking proposed support for the Block Grant from $2.3 billion Proposition 98 General Fund at the Governor's Budget to approximately $1.8 billion Proposition 98 General Fund at the May Revision. The Arts and Music in Schools: Funding Guarantee and Accountability Act (Proposition 28) is expected to provide approximately $933 million ongoing Proposition 98 General Fund beginning in 2023-2024.

- Learning Recovery Emergency Block Grant

  A decrease of approximately $2.5 billion one-time Proposition 98 General Fund for the Learning Recovery Emergency Block Grant, taking support for the Block Grant from approximately $7.9 billion at the Governor's Budget to approximately $5.4 billion at the May Revision.

Significant Adjustments

- Restorative Justice Practices

  An increase of $7 million one-time Proposition 98 General Fund to provide support for local educational agencies opting to implement the Restorative Justice best practices that will be developed and posted on the Department of Education's website by June 1, 2024, pursuant to Chapter 914, Statutes of 2022 (AB 2598).

- Golden State Teacher Grant Program

  As referenced in the Higher Education Chapter, an increase of $6 million one-time federal funds to support grants to teacher candidates enrolled in a special education teacher preparation program who agree to teach at a high-need school site. Additionally, the May Revision alters proposed statutory changes transmitted with the Governor's Budget to maintain the requirement that awardees serve in high-need schools.

- After School Education and Safety Programs

  An increase of $3 million ongoing Proposition 98 General Fund to the Los Angeles County Office of Education to contract with Save the Children to support after school programs in rural districts.

- California School Information Services

  An increase of approximately $2.1 million ongoing Proposition 98 General Fund to support the California School Information Services division of the Fiscal Crisis and Management Assistance Team.

- Professional Development and Leadership Training

  An increase of $1 million ongoing Proposition 98 General Fund for the Los Angeles County Office of Education to support professional development and leadership training for education professionals related to antibias education and the creation of inclusive and equitable schools, pursuant to Chapter 13, Statutes of 2015.

- Local Control and Accountability Plan Query Tool and eTemplate

  An increase of $148,000 ongoing Proposition 98 General Fund to support refinements to the Local Control and Accountability Plan Query Tool and eTemplate.

Planning Factors for 2023-2024 and Multi-Year Projections

Key planning factors to incorporate into the 2023-2024 budget and Multi-Year Projections are listed below and are based on the latest information available.

Planning Factor	2023-2024	2024-2025	2025-2026
Cost of Living Adjustment (COLA):			
· LCFF COLA	8.22%	3.94%	3.29%
· Special Education COLA	8.22%	3.94%	3.29%
Employer Benefit Rates:			
· CalSTRS	19.10%	19.10%	19.10%
· CalPERS-Schools	26.68%	27.70%	28.30%
· State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery:			
· Unrestricted per ADA	$170	$170	$170
· Proposition 20 per ADA	$67	$67	$67
Mandated Block Grant Districts:			
· K-8 per ADA	$37.81	$39.30	$40.59
· 12 per ADA	$72.84	$75.71	$78.20

Local Control Accountability Plan

The changes to the LCAP template adopted in November 2021 make close coordination between an LEA's fiscal and programmatic leadership more critical than ever. All members of the leadership team need to be actively engaged in LCAP development to ensure accurate alignment of the budget, the LCAP, and non-LCAP planning processes. The requirements to calculate and implement carryover for increased and improved services make it imperative that the expenditure tables related to the Annual Update and the LCAP/BUDGET year planned Goals and Actions are as accurate as possible. All constituents should carefully consider the implications of any actual (Annual Update) and potential (LCAP/Budget) carryover requirements. Given the unprecedented one-time financial resources coupled with uncertainty about the sustainability of initiatives funded with these resources, LEAs may need to plan for carryover, but the rationale for such a plan should be clearly communicated to all educational partners.



Executive Summary

Total District Budgeted Revenues 2023-2024

Reserves / Reserve Cap

Existing law imposes a 10% cap on the amount local school districts can maintain in their reserves in fiscal years immediately succeeding those in which the education rainy day fund (Public School System Stabilization Account) balance is at least 3% of TK-12 Prop. 98 funding. This condition was met with the 2022-2023 deposit amount, triggering the local reserve cap for the 2023-2024 fiscal year and will remain operative in 2024-2025.

Basic aid districts and small school districts with fewer than 2,501 ADA are exempt from the requirement.

Affected local school districts will need to comply with the law (Education Code Section 42127.01(a)) by taking action by June 30, 2023, with the adoption of their budgets, as well as anticipate that the cap on their reserves will be in place for the foreseeable future.

Azusa Unified School District is not exempt from the reserve cap, but there are several options available to ensure compliance:

- Commit reserves rather than leaving them in assigned or unassigned – a commitment requires board action through a resolution adopted before the end of the fiscal year
- Transfer reserves to funds other than Fund 17
- Contribute to restricted resources within the general fund
- If a formal salary offer has been negotiated, but negotiations remain unsettled, consider budgeting the cost of the formal salary offer

Districts that project reserves in excess of 10% are encouraged to work with their county offices to explore the available options to meet the reserve cap as part of the budget adoption process.

Due to the reserve cap trigger language, during the 2022-2023 fiscal year, the Board of Education took action to commit the funds in Fund 17. This action ensures the ending fund balance of the general fund equates to no more than 10% of the total general fund expenditures, transfers out and other uses.

Special Education

The 2023-2024 budget proposals significantly build on special education funding augmentations and other changes provided over the past three years.

The Special Education Base Rate is first increased by the estimated COLA of 8.22% resulting in a 2023-2024 base rate of $887.40 (currently $820) per ADA. Special Education Local Plan Areas (SELPA) with a base rate greater than $887.40 per ADA in 2023-2024 will continue to be funded at their current rate. Allocations will be calculated at the LEA level rather than the SELPA level, but funding will continue to flow through SELPAs. Each LEA's allocation will be based on ADA reported for the current year, most recent prior year or second most recent prior year (whichever is greater), multiplied by the base rate of $887.40 per ADA. SELPA base grant allocations will be the sum of all member LEAs' individual allocations. Funding exhibits for each LEA will be provided by the CDE, and SELPAs must report the amount of funding generated by each member LEA no later than 30 days after receiving their apportionment.

The COLA for AB 602 Special Education funding is also applied to relevant special education add-ons:

- Program Specialist/Regionalized Services, which is calculated based on 2019-2020 SELPA Funded ADA
- Low Incidence, which is based on eligible pupil count
- Out-of-Home Care

Summary

The content noted above was data and guidance provided to District from Schools Services California, Capital Advisors, and the Business and Administration Steering Committee for fiscal planning and the development of the 2023-2024 Adopted Budget and multiyear projection. The information provided for fiscal year 2023-2024 and beyond includes the latest known proposals and projections to assist with multiyear planning. Though the report outlines increased funding, both one-time and on-going, staff will continue to assess funding and needs. Not knowing what the future holds, it remains essential that the District continuously assess program and facility needs and plan accordingly to maintain fiscal solvency and educational program integrity.



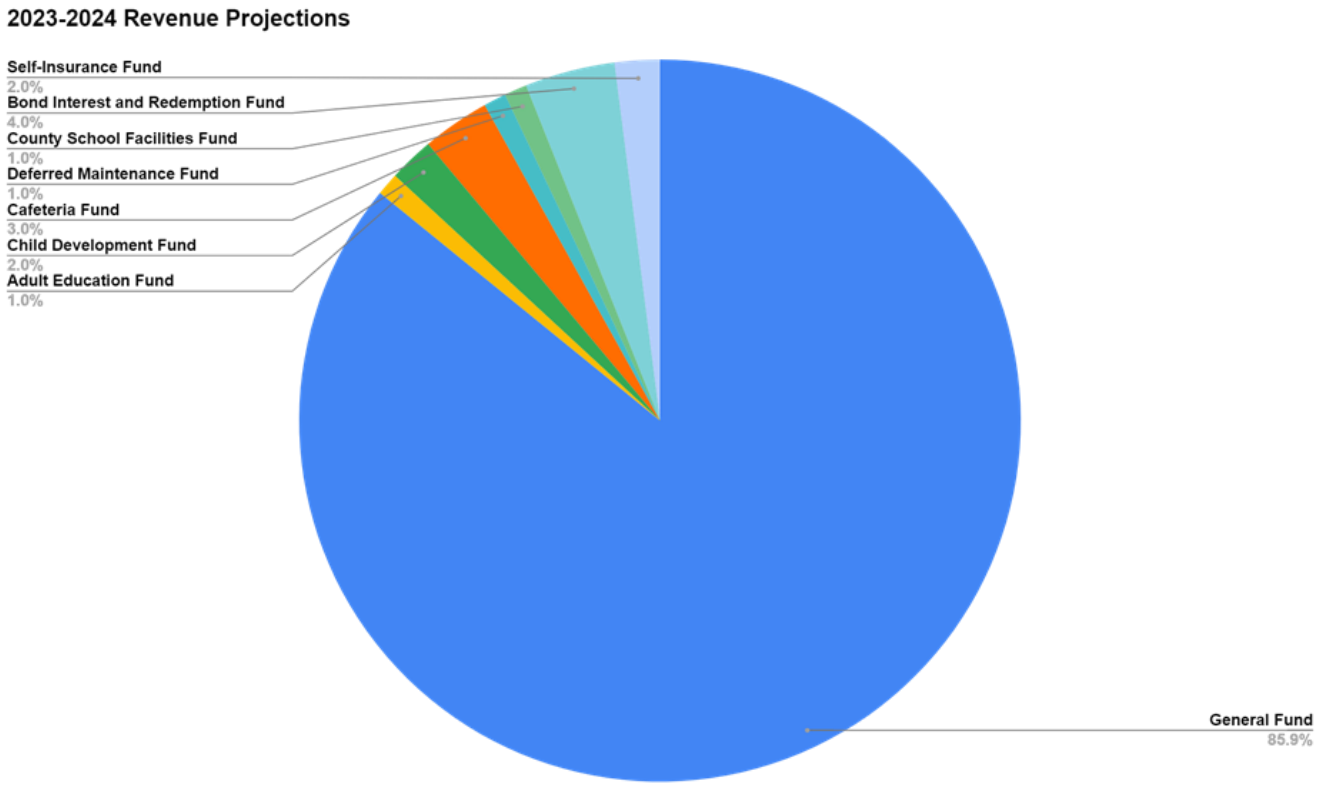
The following are the total revenues budgeted for all funds of the Azusa Unified School District:

Revenues	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	Difference
General Fund	$ 165,666,475	$ 166,405,354	$ 738,879
Special Reserve Fund	$ 95,963	$ 20,000	$ (75,963)
Adult Education Fund	$ 2,142,391	$ 2,137,381	$ (5,010)
Child Development Fund	$ 2,949,864	$ 3,183,167	$ 233,303
Cafeteria Fund	$ 6,684,334	$ 6,024,442	$ (659,892)
Deferred Maintenance Fund	$ 590,587	$ 1,010,001	$ 419,414
Building Fund	$ 913,362	$ 450,001	$ (463,361)
Capital Facilities Fund	$ 251,780	$ 156,001	$ (95,779)
State School Building Lease - Purchase Fund	$ 4	$ 5	$ 1
County School Facilities Fund	$ 2,633,602	$ 2,062,403	$ (571,199)
Special Revenue for Capital Projects Fund	$ 1,090,108	$ 950,000	$ (140,108)
Bond Interest and Redemption Fund	$ 8,588,444	$ 8,588,444	$ -
Self-Insurance Fund	$ 4,660,752	$ 4,520,000	$ (140,752)
Total	$ 196,267,666	$ 195,507,199	$ (760,467)

Executive Summary

Total District Budgeted Revenues 2023-2024

The District's total budgeted revenue for 2023-2024 is $195,507,199. This is a decrease of $760,467 from the 2022-2023 estimated actuals $196,267,666. The General Fund makes up the largest portion of the District's total budget accounting for 86%. The Bond Interest and Redemption accounts for 4%; Cafeteria Fund for 3%; Self-Insurance Fund for 2% and the remaining funds account for 5% of the District's budgeted revenues.



Executive Summary

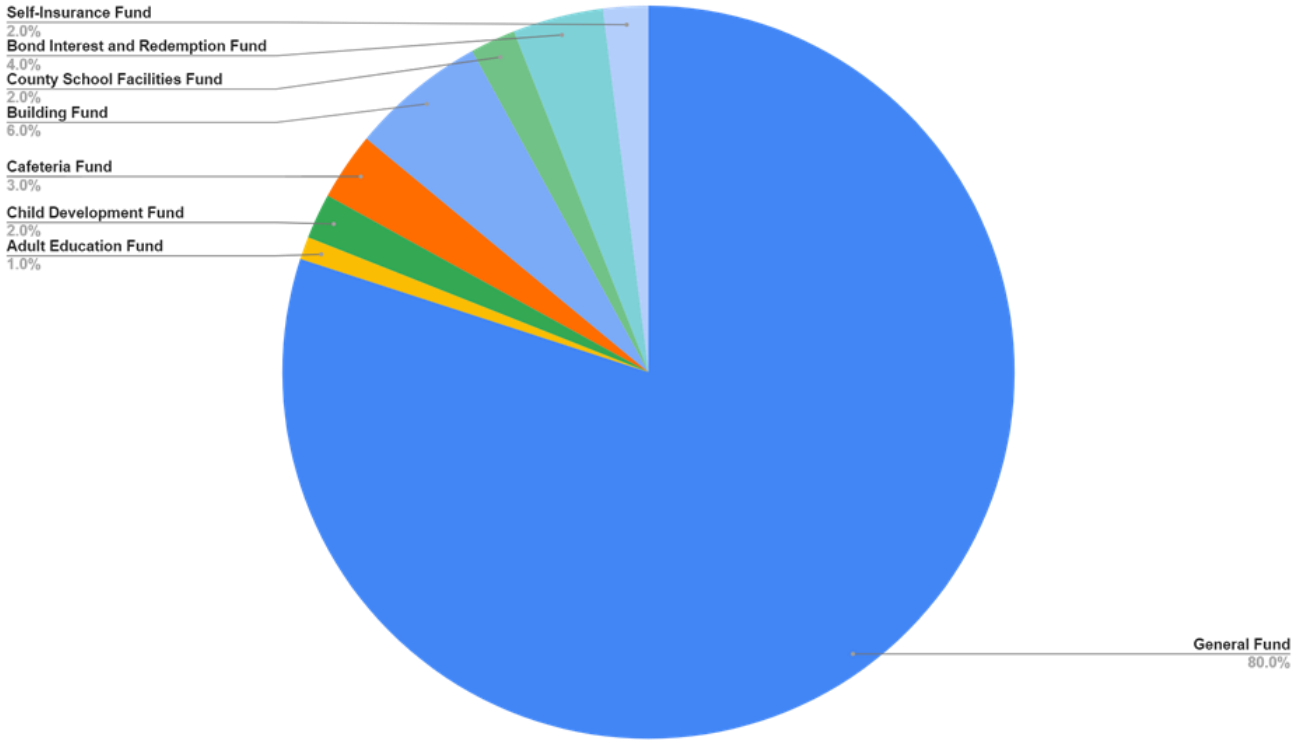
Total District Budgeted Revenues 2023-2024

The following are the total expenditures budgeted for all funds of the Azusa Unified School District:

Expenditures	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	Difference
General Fund	$ 149,208,338	$ 168,327,283	$ 19,118,945
Special Reserve Fund	$ -	$ -	$ -
Adult Education Fund	$ 2,254,843	$ 1,918,475	$ (336,368)
Child Development Fund	$ 2,942,662	$ 3,267,970	$ 325,308
Cafeteria Fund	$ 6,588,953	$ 6,024,442	$ (564,511)
Deferred Maintenance Fund	$ 913,791	$ 871,515	$ (42,276)
Building Fund	$ 7,855,083	$ 12,438,800	$ 4,583,717
Capital Facilities Fund	$ 412,609	$ 326,374	$ (86,235)
State School Building Lease - Purchase Fund	$ -	$ -	$ -
County School Facilities Fund	$ 12,500,811	$ 3,611,659	$ (8,889,152)
Special Revenue for Capital Projects Fund	$ 3,100,000	$ -	$ (3,100,000)
Bond Interest and Redemption Fund	$ 8,788,805	$ 8,788,805	$ -
Self-Insurance Fund	$ 3,913,344	$ 3,885,271	$ (28,073)
Total	$ 198,479,239	$ 209,460,594	$ 10,981,355

Total District Budgeted Expenditures 2023-2024

The District's total budgeted expenditures for 2023-2024 are $209,460,594. This is an increase of $10,981,355 compared to Estimated Actuals 2022-2023. Of the total District budgeted expenditures, the General Fund accounts for 80%; Bond Interest and Redemption Fund for 4%; Cafeteria Fund for 3%; Self Insurance Fund for 2%; and, the remaining funds account for 11% of the remaining expenditures.



Executive Summary

Total District Budgeted Expenditures 2023-2024

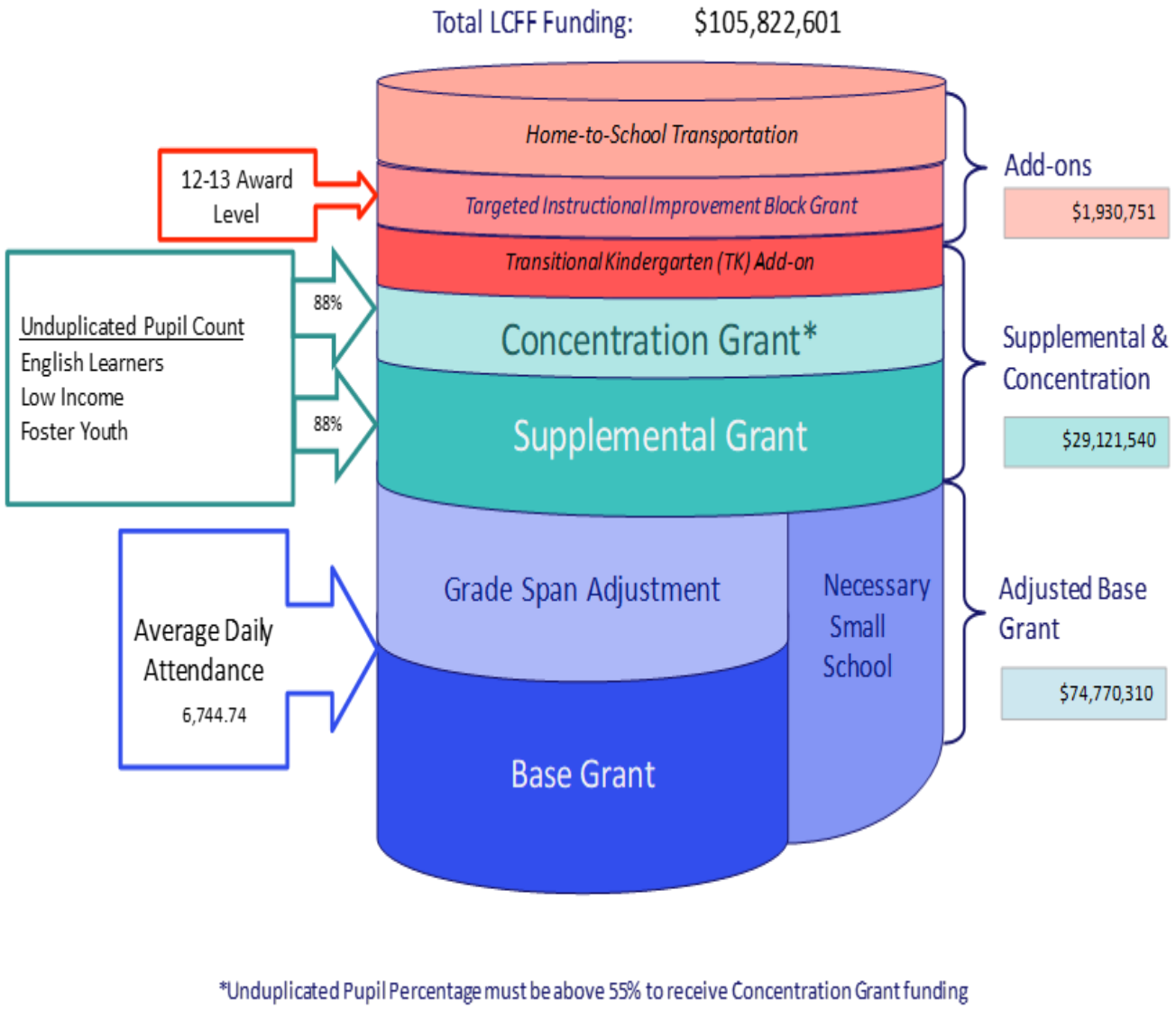
The District's single largest source of funding is Local Control Funding Formula (LCFF) revenue. LCFF was enacted into law for the 2013-2014 fiscal year and replaced the Revenue Limit model that had existed in California for nearly 40 years. The LCFF revenue is 67% of the District's General Fund budget. In a normal year the LCFF revenue is closer to 75% of the General Fund. It is lower for 2021-2022 due to Coronavirus Relief funds provided by the State and Federal government.

One of the goals of the LCFF is to simplify how state funding is provided to LEAs. Under the old funding system, each school district was funded based on a unique revenue limit, multiplied by its ADA. In addition, districts received restricted funding for over 50 categorical programs which were designed to provide targeted services based on the demographics and needs of the students in each district.

Under the LCFF funding system, revenue limits and most state categorical programs were eliminated. The LCFF creates funding targets based on student characteristics and provides greater flexibility to use these funds to improve student outcomes. The following are the components of a district's LCFF:

- Grade span-specific base grants based on ADA, that reflect adjustments for grades TK–3 class sizes and grades 9–12;
- Supplemental grants equal to 20 percent of the adjusted base grants multiplied by the LEA's UPP of English learners, income eligible for free or reduced-price meals, homeless, and foster youth pupils;
- Concentration grants equal to 50 percent of the adjusted base grants multiplied by an LEA's UPP above 55 percent; and
- Two add-ons equal to the amounts school districts received in 2012–2013 for the Targeted Instructional Improvement Block Grant and Home-to-School Transportation programs.

AUSD's UPP for 2022-2023 was 89.16%. The District is projecting 89.39% UPP for the 2023-2024 fiscal year. The District is one of many districts in Los Angeles County with a UPP greater than the 55% threshold and receives the Concentration Grant. The District is funded at a higher (Per Pupil) rate than other unified districts in Los Angeles County due to receiving the additional funding.



Local Control Funding Formula

LCFF Entitlement per ADA

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Funded ADA	7,783.76	7,334.86	7,325.31	7,168.74	6,744.74	6,260.54	5,880.72	5,705.44
LCFF Sources per ADA	$11,539.07	$11,542.70	$12,531.49	$14,346.77	$15,689.65	$16,392.40	$16,938.02	$17,481.55
Net Change per ADA		$3.63	$988.80	$1,815.28	$1,342.88	$702.75	$545.63	$543.53
Net Percent Change		0.03%	8.57%	14.49%	9.36%	4.48%	3.33%	3.21%



Local Control Funding Formula

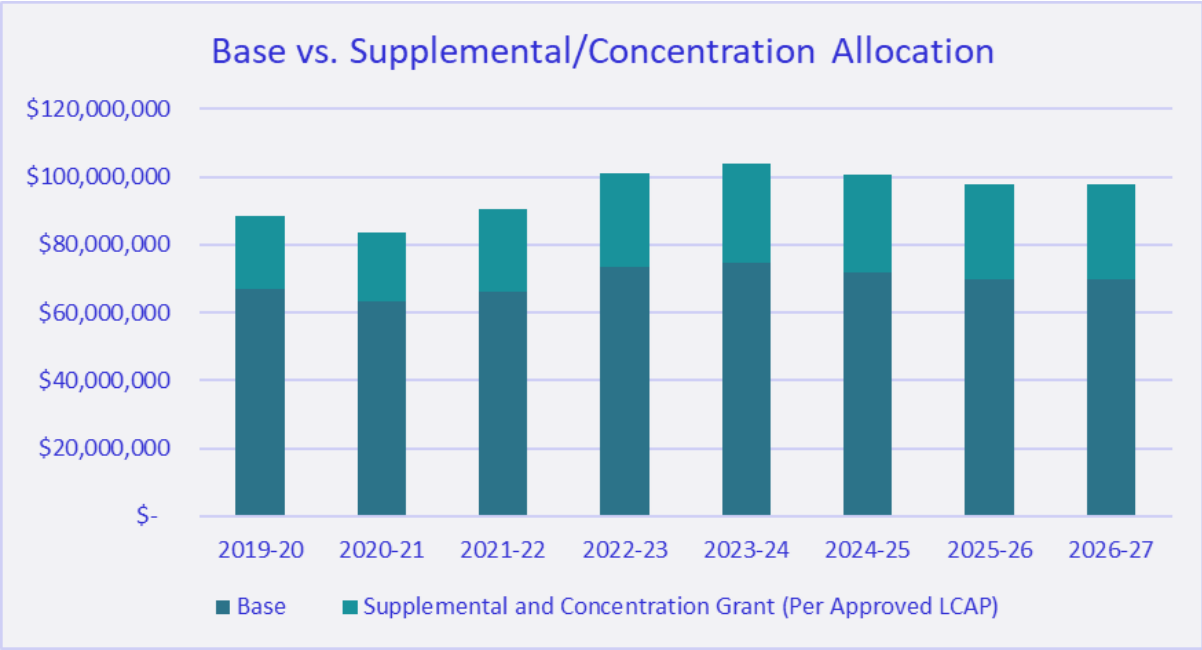
Minimum Proportionality Analysis*

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Base	$63,115,747	$66,226,428	$73,440,085	$74,770,310	$71,851,711	$69,678,538	$69,787,636
Supplemental & Concentration Grant	$20,285,401	$24,307,748	$27,585,933	$29,121,540	$28,790,980	$27,896,499	$27,868,995
Total	$84,664,054	$91,797,082	$102,848,289	$105,822,601	$102,625,259	$99,607,770	$99,739,937

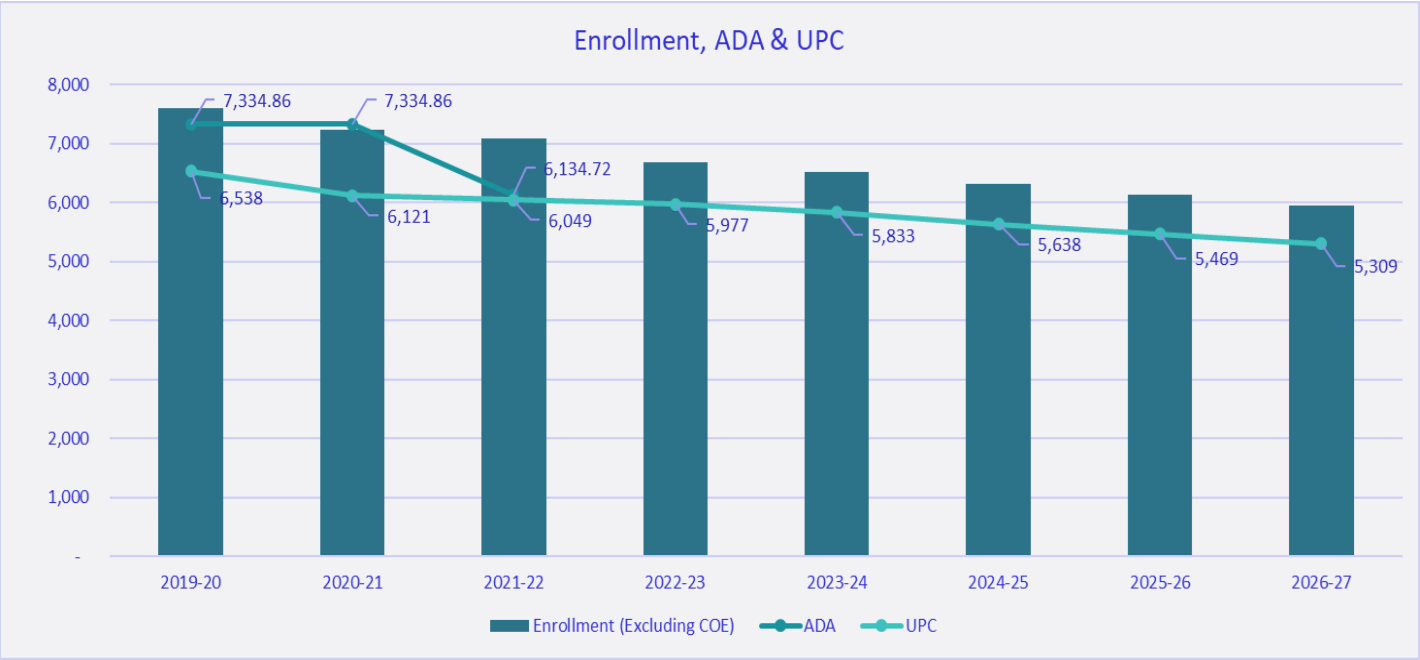
Local Control Funding

* As per the California Department's note on Local Control Accountability Plan (LCAP), The Minimum Proportionality refers to the proportion of supplemental and concentration funds to base funds the school receives. Districts and charter schools are required to state and justify how they have used the supplemental and concentration funds to increase or improve services for the unduplicated student population by at least the proportion of additional funds received.

Composition of Local Control Funding Formula (LCFF) Allocation



Local Control Funding Formula



Local Control Funding Formula

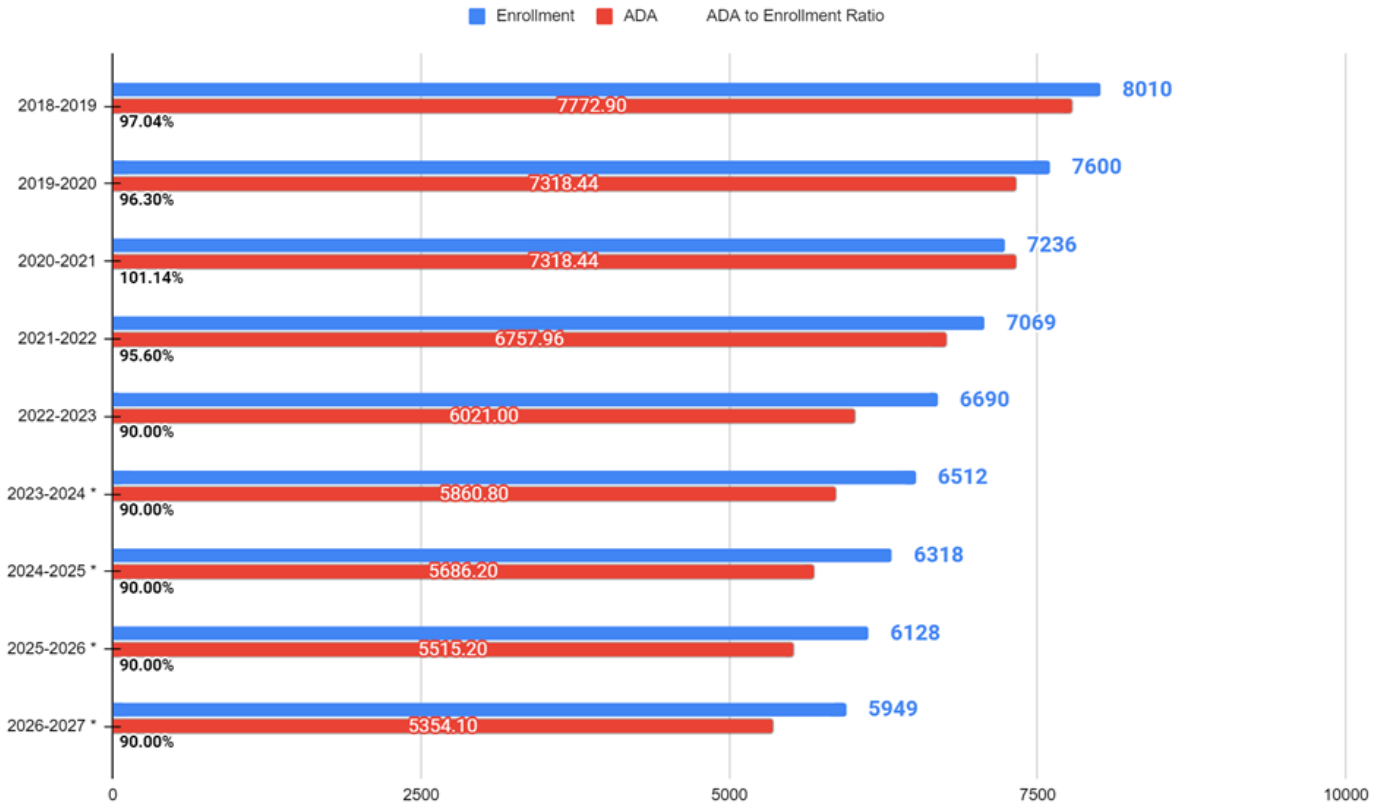
Azusa Unified School District—All Funds Combined

Three-Year Actuals, Current Year Estimated Actuals, Proposed Budget, Three-Year Projection

	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated	2023-2024 Adopted	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
Revenues								
LCFF Sources	$ 89,834,356	$ 84,652,498	$ 91,797,082	$ 102,848,291	$ 105,822,601	$ 103,023,190	$ 99,970,726	$ 100,159,433
Federal Revenues	$ 12,539,417	$ 23,217,133	$ 17,523,271	$ 25,136,081	$ 35,171,847	$ 12,716,163	$ 12,820,173	$ 12,486,188
State Revenues	$ 15,633,848	$ 28,567,254	$ 22,059,221	$ 39,904,658	$ 28,332,330	$ 20,910,765	$ 21,088,442	$ 21,427,184
Other Local Revenues	$ 26,704,931	$ 27,037,117	$ 19,369,640	$ 27,792,366	$ 25,180,421	$ 23,939,077	$ 23,692,263	$ 23,754,614
Other Sources	$ 2,476,568	$ 1,000,000	$ 18,876,949	$ 586,270	$ 1,000,000	$ 1,026,234	$ 1,005,247	$ 1,006,296
Total Revenues	**$ 147,189,120**	**$ 164,474,002**	**$ 169,626,163**	**$ 196,267,666**	**$ 195,507,199**	**$ 161,615,429**	**$ 158,576,851**	**$ 158,833,715**
$ Increase/(Decrease)		$ 17,284,882	$ 5,152,161	$ 26,641,503	$ (760,467)	$ (33,891,770)	$ (3,038,578)	$ 256,864
% Increase/(Decrease)		11.74%	3.13%	15.71%	-0.39%	-17.34%	-1.88%	0.16%
Expenditures								
Certificated Salaries	$ 50,005,522	$ 46,098,312	$ 48,781,553	$ 52,542,463	$ 52,973,844	$ 51,848,081	$ 52,329,948	$ 52,850,393
Classified Salaries	$ 20,699,309	$ 19,568,026	$ 18,746,180	$ 21,110,375	$ 21,680,732	$ 21,702,795	$ 21,838,264	$ 22,014,957
Employee Benefits	$ 28,553,799	$ 25,727,756	$ 28,245,701	$ 31,792,463	$ 31,844,102	$ 31,643,059	$ 31,554,395	$ 32,112,266
Books and Supplies	$ 7,796,199	$ 13,406,007	$ 11,447,453	$ 19,451,016	$ 37,482,439	$ 13,837,915	$ 13,049,377	$ 13,434,626
Services & Other Operating	$ 14,145,011	$ 16,297,166	$ 25,169,386	$ 40,267,187	$ 36,851,996	$ 25,045,584	$ 25,807,614	$ 26,078,562
Capital Outlay	$ 10,694,822	$ 8,312,186	$ 2,263,445	$ 19,735,144	$ 14,780,630	$ 8,646,568	$ 7,930,015	$ 1,116,378
Other Outgo/Debt Service	$ 15,313,331	$ 15,221,399	$ 12,225,112	$ 13,580,591	$ 13,846,851	$ 13,872,756	$ 13,861,228	$ 13,876,529
Total Expenditures	**$ 147,207,993**	**$ 144,630,851**	**$ 146,878,830**	**$ 198,479,239**	**$ 209,460,594**	**$ 166,596,758**	**$ 166,370,842**	**$ 161,483,712**
$ Increase/(Decrease)		$ (2,577,142)	$ 2,247,979	$ 51,600,409	$ 10,981,355	$ (42,863,836)	$ (225,916)	$ (4,887,130)
% Increase/(Decrease)		-1.75%	1.55%	35.13%	5.53%	-20.46%	-0.14%	-2.94%
Beginning Fund Balance	**$ 73,274,857**	**$ 73,255,983**	**$ 91,792,582**	**$ 114,295,334**	**$ 112,083,761**	**$ 98,130,365**	**$ 93,149,040**	**$ 85,355,048**
Audit Adjustments	$ -	$ (1,306,554)	$ (244,578)	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 73,255,983**	**$ 91,792,582**	**$ 114,295,334**	**$ 112,083,761**	**$ 98,130,365**	**$ 93,149,040**	**$ 85,355,048**	**$ 82,705,051**

Azusa Unified School District's Enrollment Patterns

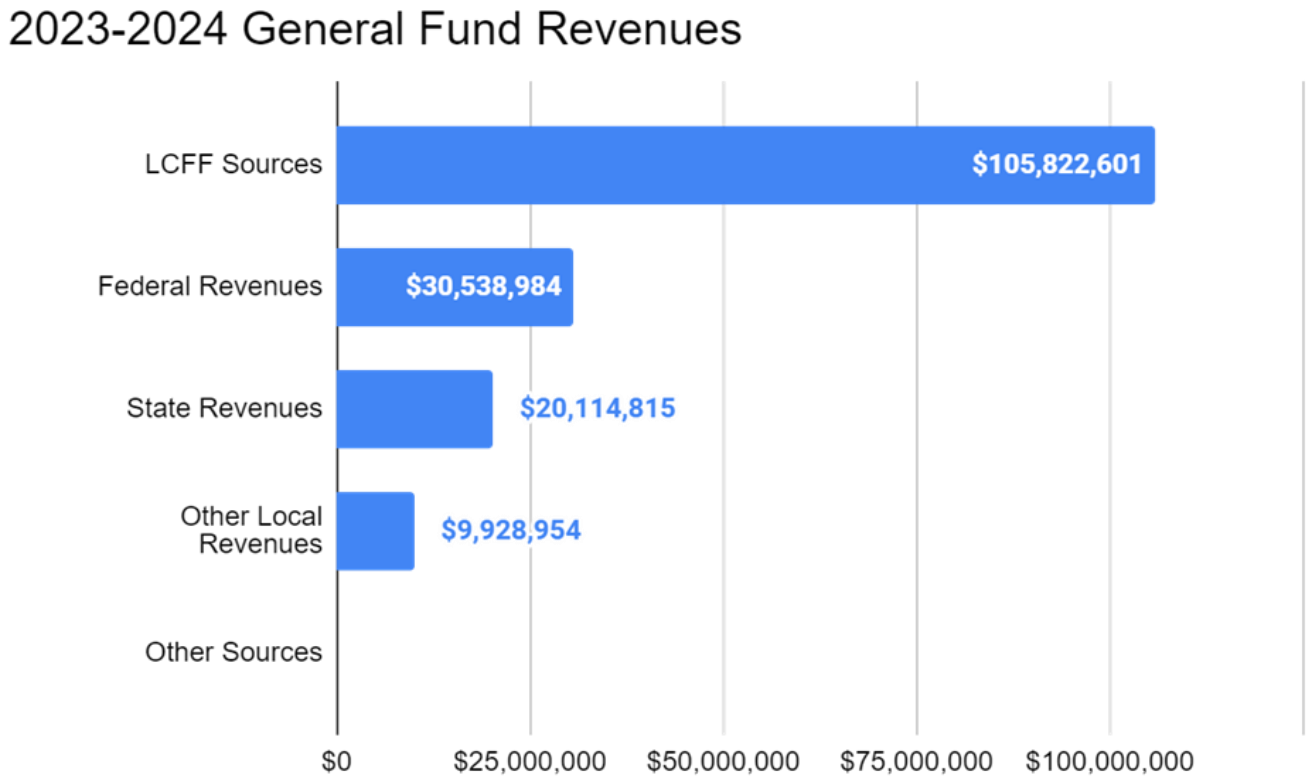
The projected TK through 12th grade enrollment for the 2023-2024 school year is 6,512 a decrease of 178 from the 2022-2023. The decline is attributed to the District's 2022-2023 graduating class being larger than the 2023-2024 incoming TK and Kindergarten enrollment.



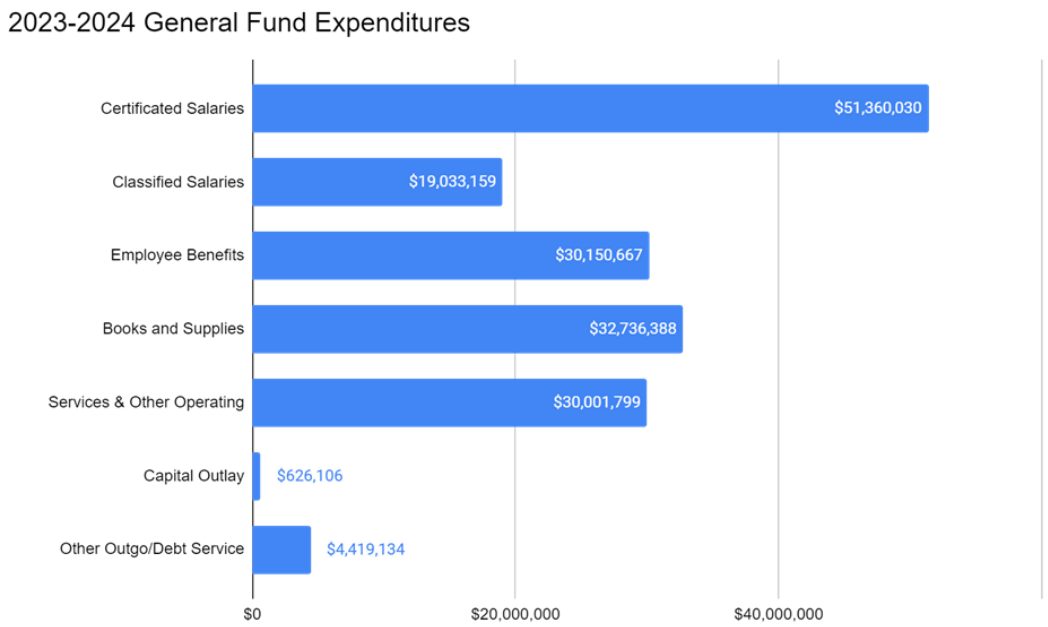
Executive Summary

Student Enrollment Projections

The District's total General Fund budgeted revenue for 2023-2024 is $166,405,343. In 2023-2024 the LCFF will account for 64% of the District's unrestricted General Fund revenues. Other State sources of income are 12% of the General Fund in 2023-2024. Federal revenue sources are 18% of the General Fund. Other local revenue (not property taxes) account for the remaining 6% of the District's General Fund revenue for 2023-2024.



The District's total General Fund budgeted expenditures for 2023-2024 are $168,327,283.



Much of the expenditures in the General Fund are in compensation, which includes 31% for certificated salaries, 11% for classified salaries, and 18% for benefits. Books and supplies account for 19% of the expenditures, contracted services 18%, other outgo 3%, and capital outlay less than 1%.

Certificated salaries total $51,360,030 and classified salaries total $19,033,159. Together these total $70,393,189 an increase of $718,666 from 2022-2023 estimated actual expenditures. This increase is explained in detail in the financial section of this report.

Employee benefits total $30,150,667 an increase of $115,564 compared to 2022-2023 estimated actual expenditures. Changes are the result of increased PERS employer rates and staffing increases related increase program support.

Books and supplies total $32,736,388, an increase of $21,488,588 from 2022-2023 estimated actual expenditures. Significant changes in books and supplies are due to the projected spending of COVID-19 relief funds. The plan for these expenditures was presented to the Board of Education and approved during the 2021-2022 fiscal year.

As with any educational organization, people and/or positions are the key factors in budget development. The certificated and classified staff all play an important role in continuing the District's success. All AUSD employees help to ensure the safe and positive learning environment in the District. Through the allocation formulas that AUSD has established, the District will ensure that proper staffing will be allocated to help meet the goals and objectives of the Board of Education. The District tracks employees by Full-Time Equivalents (FTEs).



The District's ending fund balance is the accumulation of results from prior years. The ending fund balance is measured against the State's minimum reserve requirement of 3%. The general reserve in AUSD is a safety net for budget issues that may arise and helps to manage cash flow during the year. Current year revenues, less current year expenditures, either adds to, or subtracts from the District's beginning fund balance. The Board of Education has not established policy that requires the District to maintain minimum general reserve beyond the required 3%.

The projected beginning and ending fund balances are as follows:

Beginning Fund Balance 7/1/23, Projected		**$45,334,231**
2023-24 Projected Revenues	$ 166,405,354	
2023-24 Projected Expenditures	$ 168,327,283	
Surplus/(Deficit)		$ (1,921,929)
2023-2024 Ending Fund Balance		**$43,412,302**
Components of Ending Fund Balance:		
Restricted		
Expanded Learning Opportunities Program	$ 10,879,441	
Educator Effectiveness	$ 135,721	
Lottery - Instructional Materials	$ 163,185	
CA Community Schools Partnership Act	$ 2,254,198	
Special Education - Various	$ 1,098,634	
Arts, Music, and Instructional Materials BG	$ 1,880,993	
A-G Access/Success & Learning Loss Grant	$ 20,467	
Expanded Learning Opportunities (ELO) Grant	$ 460,400	
Other Restricted State	$ 157,411	
Ongoing & Major Maintenance Account	$ 8,347,589	
Other Restricted Local	$ 151,679	
Total Restricted Balance		**$25,549,718**
Non-Spendable:		
Revolving Cash	$ 25,000	
Prepaid Items	$ 1,195,837	
Total Non-Spendable		**$ 1,220,837**
Assigned:		
Supp/Conc Carryover	$ 8,192,889	
Concentration Add On Carryover	$ 3,456,034	
TK Grant Add On	$ 133,983	
Future Rising Costs	$ -	
Total Assigned		**$11,782,906**
Subtotal of Components		**$38,553,461**
Required Reserve for Economic Uncertainty		**$ 5,049,822**
Required Reserve for Economic Uncertainty, as a Percentage		**3%**

The Adopted Budget document provides the reader with a detailed review of the goals and objectives of Azusa Unified School District and how the District allocates its funds to meet those objectives. The budget has been completed to provide the readers with a more readable document in understanding the school district budget and California school finance.

In the 2023-2024 fiscal year, Azusa Unified School District projects to receive $195,506,187 and spend $209,460,594 from all District funds, with a staffing of approximately 798 employees. Twelve TK-12 school sites will be served, with the vision that each student will be a problem solver, critical thinker, an effective communicator, and a positive contributor to the community.

The next page includes a summary of all District funds for both revenues and expenditures.



2023-2024 Adopted Budget—All Funds

Descriptions	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	Dollar Change	% Change	Total %	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	Dollar Change	% Change	Total %
Funds	**Revenues**					**Expenditures**				
01- General Fund	$ 165,666,475	$ 166,405,354	$ 738,879	0.45%	85.11%	$ 149,208,338	$ 168,327,283	$ 19,118,945	12.81%	80.36%
17- Special Reserve Fund	$ 95,963	$ 20,000	$ (75,963)	-79.16%	0.01%	$ -	$ -	$ -	0.00%	0.00%
Special Revenue Funds										
11- Adult Education Fund	$ 2,142,391	$ 2,137,381	$ (5,010)	-0.23%	1.09%	$ 2,254,843	$ 1,918,475	$ (336,368)	-14.92%	0.92%
12- Child Development Fund	$ 2,949,864	$ 3,183,167	$ 233,303	7.91%	1.63%	$ 2,942,662	$ 3,267,970	$ 325,308	11.05%	1.56%
13- Cafeteria Fund	$ 6,684,334	$ 6,024,442	$ (659,892)	-9.87%	3.08%	$ 6,588,953	$ 6,024,442	$ (564,511)	-8.57%	2.88%
14- Deferred Maintenance Fund	$ 590,587	$ 1,010,001	$ 419,414	71.02%	0.52%	$ 913,791	$ 871,515	$ (42,276)	-4.63%	0.42%
Capital Projects Funds										
21- Building Fund	$ 913,362	$ 450,001	$ (463,361)	-50.73%	0.23%	$ 7,855,083	$ 12,438,800	$ 4,583,717	58.35%	5.94%
25 - Capital Facilities Fund	$ 251,780	$ 156,001	$ (95,779)	-38.04%	0.08%	$ 412,609	$ 326,374	$ (86,235)	-20.90%	0.16%
30- State School Building Lease - Purchase Fund	$ 4	$ 5	$ 1	25.00%	0.00%	$ -	$ -	$ -	0.00%	0.00%
35- County School Facilities Fund	$ 2,633,602	$ 2,062,403	$ (571,199)	-21.69%	1.05%	$ 12,500,811	$ 3,611,659	$ (8,889,152)	-71.11%	1.72%
40- Special Reserve Fund for Capital Outlay Projects	$ 1,090,108	$ 950,000	$ (140,108)	-12.85%	0.49%	$ 3,100,000	$ -	$ (3,100,000)	-100.00%	0.00%
Debt Service Funds										
51 - Bond Interest and Redemption Fund	$ 8,588,444	$ 8,588,444	$ -	0.00%	4.39%	$ 8,788,805	$ 8,788,805	$ -	0%	4%
Proprietary Fund										
67 - Self Insurance Fund	$ 4,660,752	$ 4,520,000	$ (140,752)	-3.02%	2.31%	$ 3,913,344	$ 3,885,271	$ (28,073)	-0.72%	1.85%
Total	**$ 196,267,666**	**$ 195,507,199**	**$ (760,467)**	**-0.39%**		**$ 198,479,239**	**$ 209,460,594**	**$ 10,981,355**	**5.53%**	

An issuance of Certificates of Participation (COPs) is a mechanism for providing capital to school districts and county offices to purchase equipment, finance construction projects, or refinance existing leases. This financing technique provides long-term financing through a lease with an option to purchase or a conditional sales agreement.

The major disadvantage of a COPs is that there is no repayment source connected to its issuance, such as there is with an issuance of general obligation debt. The lease obligation is payable out of the general fund or from other available revenues.

The District issued a COPs in Fiscal Year 2001-2002 which was subsequently refinanced in 2004, 2012, 2015, and 2022. The final payment in Principal and Interest, due in 2044, will be $5,403,002 (see chart below). Based on the current interest rates, the District could save approximately $608,504, net of all estimated issuance expenses by refunding the 2015 COPs.

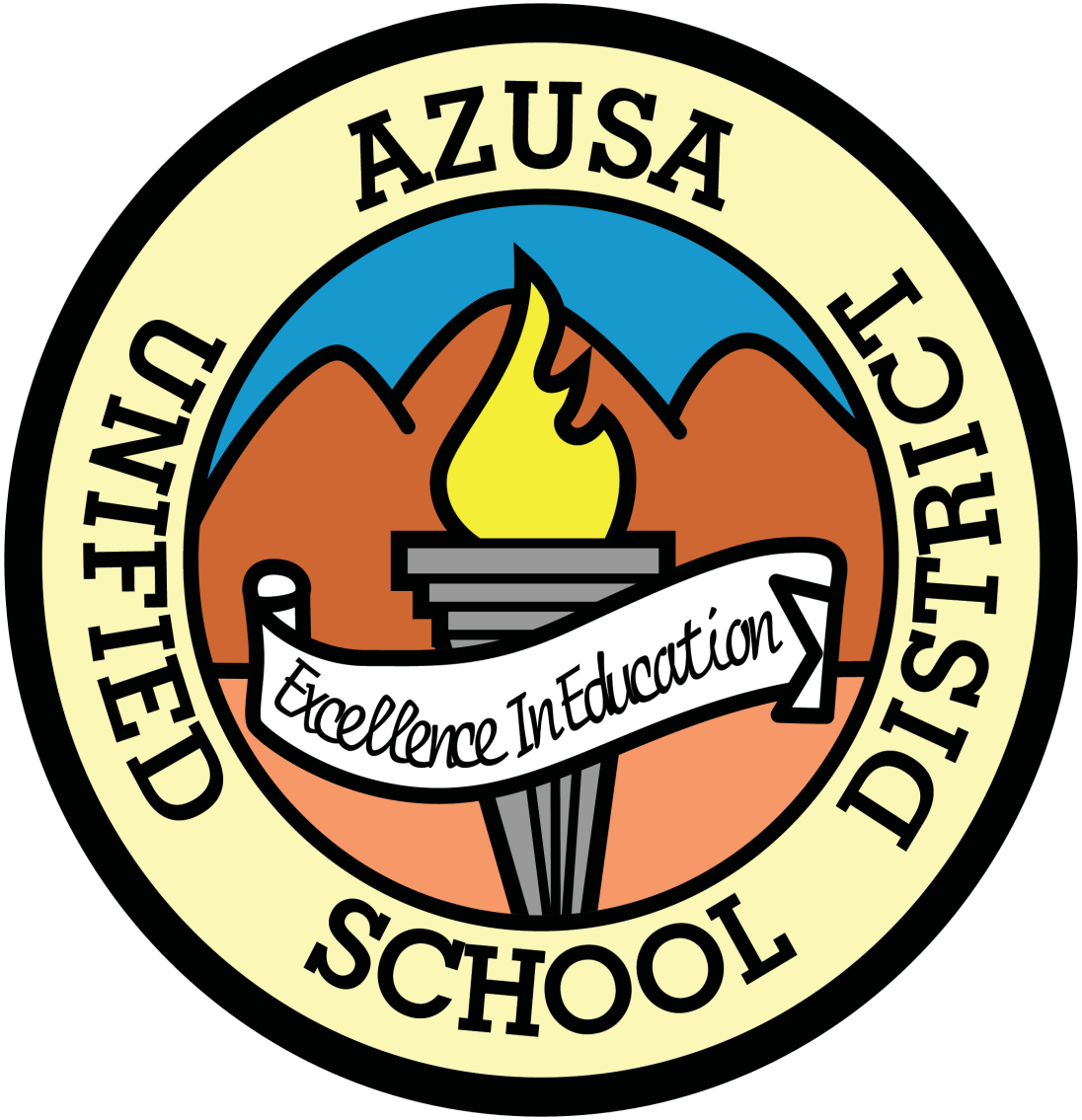
The following is a summary of the debt obligations of the District relating to the forms of financing described above. For additional information on the District's debt, please refer to the Long-Term Obligations section of the budget.

Fiscal Year	Principal	Interest	Total
2023-2024	$206,000	$120,373	$326,373
2024-2025	$211,000	$114,480	$325,480
2026-2030	$1,161,000	$477,531	$1,638,531
2031-2035	$1,335,000	$301,934	$1,636,934
2036-2040	$1,376,000	$99,684	$1,475,684
Total	**$4,289,000**	**$1,114,002**	**$5,403,002**

During 2019-2020, the District offered a Voluntary Retirement Program (VRP) to qualified certificated and classified employees. Eligibility requirements are that employees must be at least age 55 with 10 or more years of service in the District as of June 30, 2020. VRP benefits are based on 85 percent of the STRS/PERS creditable compensation for the fiscal year. All contributions to the VRP plan will be made by the District, and no employee contribution is required to participate. The District will fund the benefits over a five-year period. Currently, there are 36 employees participating in this plan and the District's obligation to those retirees as of June 30, 2022, is $1,180,108.

Future payments are as follows:

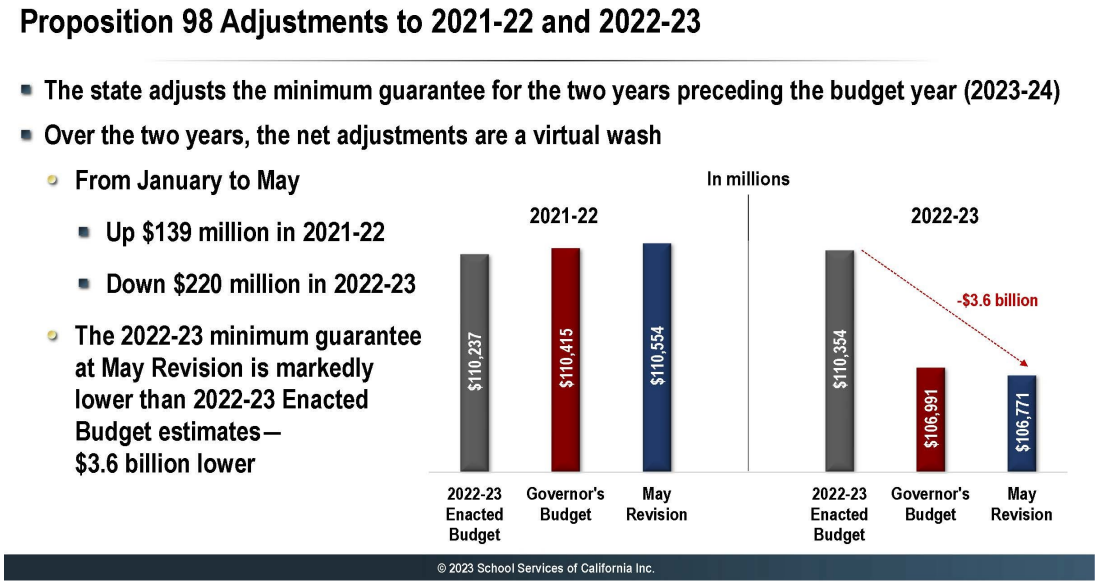
Fiscal Year	Payment
2023-2024	$590,054
2024-2025	$590,054
VRP Total	$1,180,108


AZUSA
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This section of the budget document summarizes the major changes in General Fund revenue projections due to the Governor's May Revise projection of the 2023-2024 State budget, as well as the assumptions used in the development of revenues and expenditures for the District's 2023-2024 General Fund budget.

Summary of 2023-2024 State Education Budget

Proposition 98 was approved by voters in November 1988. With the approval of Proposition 98, the minimum funding level for K-14 education became a constitutionally protected portion of the State budget. Proposition 98 funding is estimated to be $106.7 billion during the 2023-2024 fiscal year. The State budget continues to fully implement the Local Control Funding Formula (LCFF). This funding model provides additional funds to districts based on their unduplicated percentage of students who are English language learners, from low-income families, foster youth, and homeless. Districts with a high percentage of these populations will receive substantially more funding.



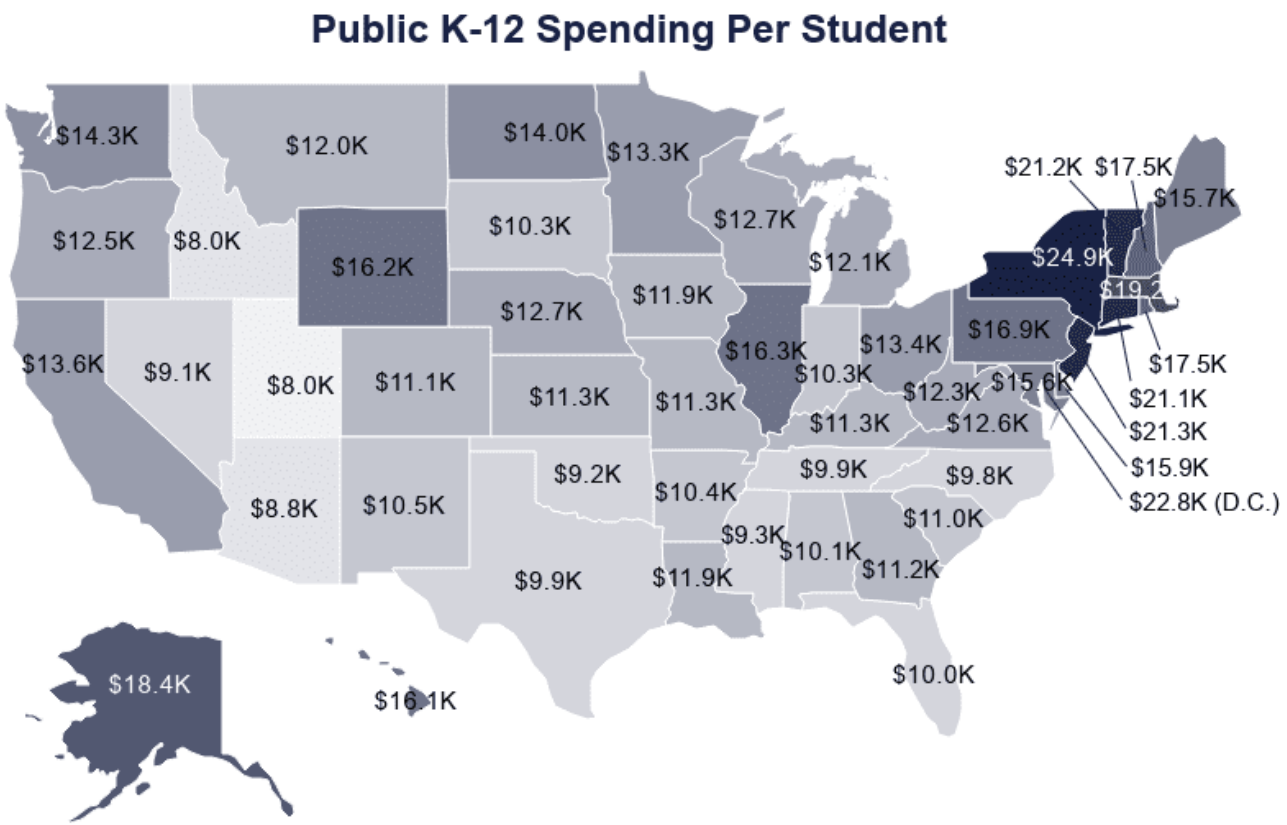
Organizational Section

2023-2024

Summary of State Budget

In the early 1990's, California saw itself drop from a position of providing a relatively high level of support to public education to a position of ranking close to the bottom when comparing per pupil expenditures in California with other states throughout the country. This graph displays what has occurred during the past several years relative to California's historical support for public education.

From 1989-1990 through 1996-1997, California's expenditures per student declined compared to the national average. California showed some improvement from 1997-1998 through 2002-2003. During the recession years of 2007-2008 through 2012-2013, California dropped relative to the rest of the nation. Since then, the full implementation of the LCFF has raised California to an average ranking of 22nd spanning 2015-2016 through 2020-2021. Currently the state ranks 17th in per pupil spending.



Organizational Section

State Budget

Expenditures per Student

In October 1991, Governor Wilson signed into law Assembly Bill 1200 which allowed school districts to choose one of two methods for the approval of their local budgets. For the last thirty (30) fiscal years, as well as the 2022-23 fiscal year, the Governing Board has adopted the single budget adoption process which requires a school district to conduct its public hearing and adopt its final budget by July 1 of each year. The selection of the single budget adoption process further requires a district to make available for public review, within forty-five (45) days of the Governor's signing of the State Budget, "revisions in revenue and expenditures that reflect the funding made available" by the State Budget Act.

The process of developing a school district budget is an ongoing function that must be addressed by the Board and Administration throughout the school year. To effectively develop a fiscal document that reflects the goals and objectives of the school district, the budget process must include a well-defined budget calendar outlining when each component of the budget is to be completed.

Although there are numerous deadlines used in the development of the 2023-2024 budget, the calendar highlights the main steps, specifically those involving the Governing Board.

Following is the budget calendar for its use in the 2023-2024 budget adoption process.

- October 28, 2022 LCAP Parent Advisory—Metrics & Goals
- January 10, 2023 Governor's 2023-2024 budget proposal released
- January 27, 2023 LCAP Parent Advisory—Actions & Services
- February 21, 2023 Preliminary Budget presentation to Board of Education
- March 17, 2023 LCAP Parent Advisory—Midyear Update
- April 28, 2023 LCAP Parent Advisory—Budget and Local Indicators
- May 12, 2023 Governor's May Revise Proposal
- May 19, 2023 School Services of California May Budget Revise Workshop
- June 5, 2023 Budget copy available for public review
- June 13, 2023 Board of Education Public Hearing for Proposed Budget
- June 20, 2023 2023-2024 Budget adopted by Board of Education
- Summer of 2023 Governor expected to sign the State Budget

Budget Calendar

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's California School Accounting Manual. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and by the American Institute of Certified Public Accountants.

The following is a summary of the significant accounting policies:

A. Fund Accounting - The accounts of the District are organized based on funds or account groups, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures, as appropriate. District resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and how spending activities are controlled. The District accounts are organized into major and non-major governmental, proprietary, and fiduciary funds.

Major Governmental Funds:

- The General Fund is the main operating fund of the District and is used to manage all financial resources except those required to be accounted for in another fund.
- The Building Fund accounts for the acquisition of major governmental capital facilities and buildings from bond proceeds.
- The Capital Facilities Fund accounts for revenues received from developer fees.

Non-Major Governmental Funds:

- Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Funds in this category include the Charter Schools Fund, Adult Education Fund, Child Development Fund, Food Service Fund , and Deferred Maintenance Fund.
- Capital Projects Funds are used to account for the acquisition and/or construction of all major governmental general fixed assets. Funds in this category include the County School Facilities Program Fund and the Special Reserve Fund.

- Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The Bond Interest and Redemption Fund is the only AUSD debt service fund.

Proprietary Funds:

- One type of Proprietary Fund is the Internal Service Fund. This fund renders services to other organizational units of a Local Educational Agency on a cost reimbursement basis. The fund is generally self-supporting. AUSD has established an Internal Service Fund for Self-Insurance. This fund separates money for self-insurance activities from other operating funds of the District. Health and welfare activities are accounted for in this fund.

Fiduciary Funds:

- Agency Funds account for assets held by the District as trustee. The District maintains the Warrant/Pass-Through Fund to account for District payroll transactions.

B. Basis of Accounting - Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide revenues and expenditures are recorded using the modified accrual basis of accounting. Fiduciary funds use the accrual basis of accounting.

Accrual:

- Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual:

- Revenues are recorded in the fiscal year in which the resources are measurable and become available. Available means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements are recognized in the fiscal year in which all eligibility requirements have been satisfied.

- Expenditures are generally recognized in the accounting period in which the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first then unrestricted resources as they are needed.

C. Budgets and Budgetary Accounting – Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. By State law, the District's Governing Board must adopt a final budget no later than July 1. A public hearing is conducted prior to adoption to receive comments. The budget is revised by the District's Governing Board during the year to consider unanticipated income and expenditures. Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

D. Encumbrances - Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are initiated. Encumbrances are liquidated when the commitments are paid.

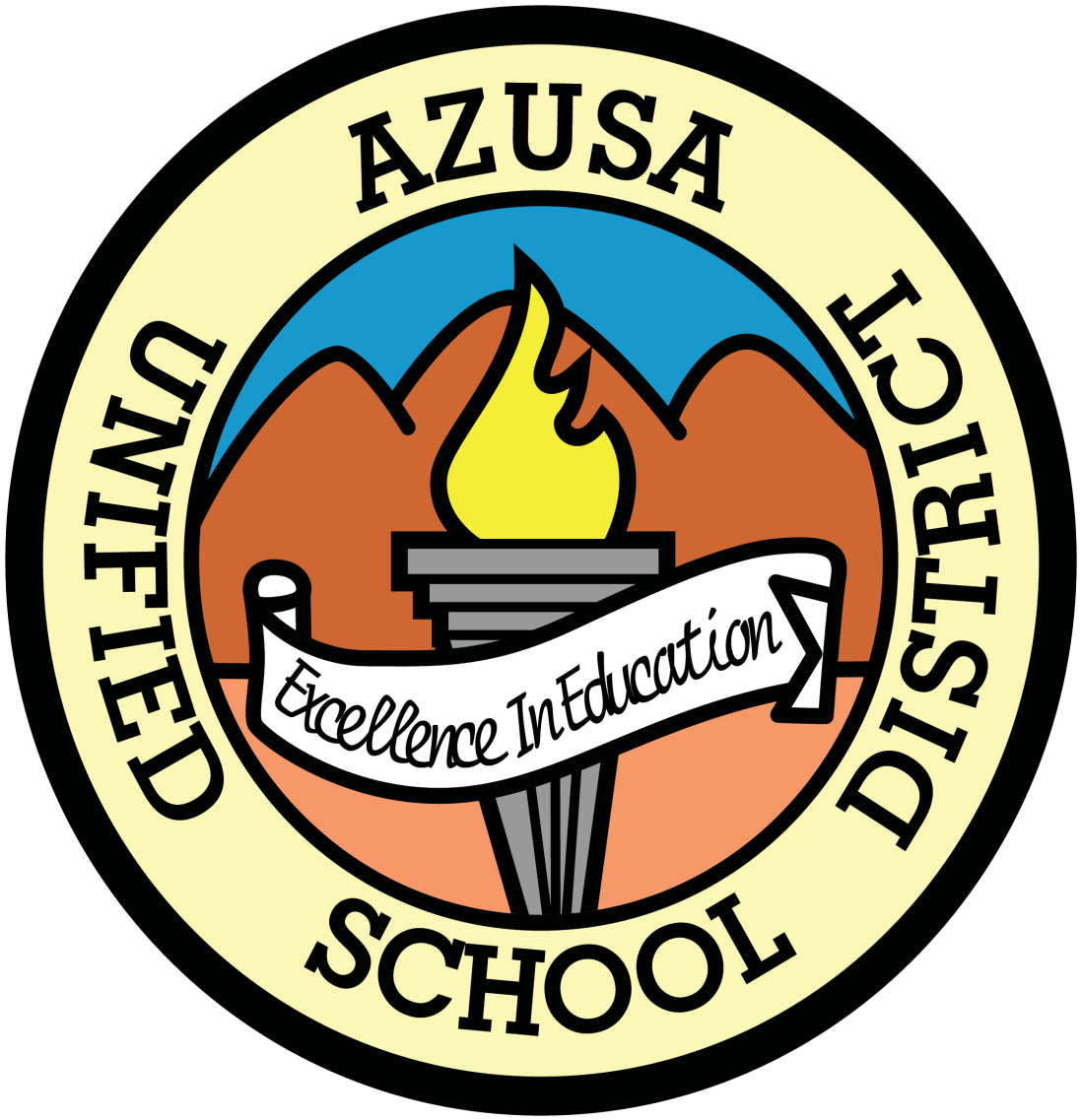
E. Inventories - Inventories are recorded using the consumption method, in that inventory acquisitions are initially recorded in inventory accounts and the cost is recorded as expenditure at the time items are requisitioned. Inventories are valued on the weighted average method. Reported inventories are equally offset by a fund balance reserve which indicates that these amounts are not available for appropriation and expenditure even though they are a component of net current assets.

F. Prepaid Expenditures - The District has the option of reporting expenditures in governmental funds for prepaid items either when purchased or during the benefiting period. The District chooses to report expenditures in the benefiting period.

G. Capital Assets - Assets purchased or acquired with an original cost of $25,000 or more are reported as capital assets.

H. Fund Balance Categories - GASB 54 requires the fund balance amounts to be properly reported within the fund balance categories below:

- Non-spendable - This is the fund balance associated with revolving cash funds, inventories and prepaids.
- Restricted - This includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- Committed - This includes amounts that can be used only for the specific purposes determined by a formal action of the Governing Board (the District's highest level of decision-making authority).
- Assigned - These funds are intended to be used by the government (District) for specific purposes but do not meet the criteria to be classified as restricted or committed.
- Unassigned - This is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications


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The following reports provide the reader with a more detailed and comparative view of revenues and expenditures. The first report following this narrative is a one-page summary of revenues and expenditures by major object classification reflecting 2022-2023 actuals, 2022-2023 Estimated Actuals, and the 2023-2024 Adopted Budget. The second report shows the same information with greater detail on functional basis. This gives the reader an alternate view of the same data. The function classifications are:

- Instructional (classroom costs)
- Instructional Related (staff development, library, school administration)
- Pupil Services (guidance/counseling, health, speech, testing, transportation, psychological services)
- Ancillary Services (school sponsored co-curricular and athletic events)
- Community Services (community recreation fee-based programs)
- General Administration (board, district administration, financial, human resources, warehouse, data processing)
- Plant Services (maintenance, custodial, grounds, security)
- Other Outgo (debt service, transfers between funds and agencies)



General Fund Balance

General Fund Report

Summary of all funds within the District:

Revenues	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	Difference
General Fund	$ 165,666,475	$ 166,405,354	$ 738,879
Special Reserve Fund	$ 95,963	$ 20,000	$ (75,963)
Adult Education Fund	$ 2,142,391	$ 2,137,381	$ (5,010)
Child Development Fund	$ 2,949,864	$ 3,183,167	$ 233,303
Cafeteria Fund	$ 6,684,334	$ 6,024,442	$ (659,892)
Deferred Maintenance Fund	$ 590,587	$ 1,010,001	$ 419,414
Building Fund	$ 913,362	$ 450,001	$ (463,361)
Capital Facilities Fund	$ 251,780	$ 156,001	$ (95,779)
State School Building Lease - Purchase Fund	$ 4	$ 5	$ 1
County School Facilities Fund	$ 2,633,602	$ 2,062,403	$ (571,199)
Special Revenue for Capital Projects Fund	$ 1,090,108	$ 950,000	$ (140,108)
Bond Interest and Redemption Fund	$ 8,588,444	$ 8,588,444	$ -
Self-Insurance Fund	$ 4,660,752	$ 4,520,000	$ (140,752)
Total	$ 196,267,666	$ 195,507,199	$ (760,467)

Expenditures	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	Difference
General Fund	$ 149,208,338	$ 168,327,283	$ 19,118,945
Special Reserve Fund	$ -	$ -	$ -
Adult Education Fund	$ 2,254,843	$ 1,918,475	$ (336,368)
Child Development Fund	$ 2,942,662	$ 3,267,970	$ 325,308
Cafeteria Fund	$ 6,588,953	$ 6,024,442	$ (564,511)
Deferred Maintenance Fund	$ 913,791	$ 871,515	$ (42,276)
Building Fund	$ 7,855,083	$ 12,438,800	$ 4,583,717
Capital Facilities Fund	$ 412,609	$ 326,374	$ (86,235)
State School Building Lease - Purchase Fund	$ -	$ -	$ -
County School Facilities Fund	$ 12,500,811	$ 3,611,659	$ (8,889,152)
Special Revenue for Capital Projects Fund	$ 3,100,000	$ -	$ (3,100,000)
Bond Interest and Redemption Fund	$ 8,788,805	$ 8,788,805	$ -
Self-Insurance Fund	$ 3,913,344	$ 3,885,271	$ (28,073)
Total	$ 198,479,239	$ 209,460,594	$ 10,981,355

Revenue Sources

The District categorizes its General Fund revenue into five sources:

1. LCFF revenue
2. Federal revenue
3. Other State revenue
4. Other Local revenue
5. Other sources

LCFF Revenue Sources: In fiscal years 1973-74 through 2012-2013, California school districts operated under general purpose Revenue Limits established by the State Legislature. In general, Revenue Limits were calculated for each school district by multiplying the actual Average Daily Attendance (ADA) by a base Revenue Limit. The basic Revenue Limit calculations were adjusted annually in accordance with several factors designated primarily to provide cost of living increases and to equalize revenue among all California school districts of the same type.

Funding of the District's Revenue Limit are provided by a combination of local property taxes and State apportionments of basic and equalization aid. Generally, the State apportionments amount to the difference between the District's Revenue Limit and its local property tax revenue.

The LCFF became the new funding model for school districts within the State of California beginning in the 2013-14 fiscal year. This change from Revenue Limit funding to LCFF increased the funding overall under that area of General Fund revenue, although some of the funding has been moved from Other State revenue for programs such as Class Size Reduction and many other programs that were previously categorically funded.

Beginning in 1978-79, Proposition 13 and its implementing legislation provided for each county to levy (except for levies to support prior voter-approved indebtedness) and collect all property taxes. Prop 13 prescribed how levies on countywide property values are to be shared with local taxing entities within each county. Local Control Funding Formula Sources are projected to be 54% of General Fund revenues for 2023-2024.

Federal Revenue Sources: This categorical of revenues are received from the United States Government, and is restricted (categorical) in nature. This means these funds must be expended on special programs. Major sources of federal revenues include Title I, Title II, and Special Education (to name a few). Federal revenues comprised approximately 13% of General Fund revenues in 2022-2023 and are projected to be 18% in 2023-2024.

Other State Revenue Sources: Other State revenue includes the California State Lottery which was established by a constitutional amendment approved in the November 1984 General Election and revised by Proposition 20 in 1999. Lottery revenue must be used for the education of students and cannot be used for non-instructional purposes such as real property acquisition, facility construction, or the financing of research.

Lottery revenue comprises .82% of General Fund revenue in 2023-2024. Expanded Learning Opportunities Program (ELO-P) funding represents 4.12% of General Fund revenue. ELO-P, STRS on Behalf entry, and Lottery revenue make up the largest portions of this category. Other State revenues comprise approximately 18.8% of General Fund revenues in 2022-2023 and are projected to be 12% in 2023-2024.

Other Local Revenue Sources: The District receives additional local revenue from items such as interest earnings, local donations, fee-based programs, leases and rentals, and other local sources. Other local revenues comprised 7% of General Fund revenues in 2022-2023 and are projected to be 6% 2023-2024.

All Other Financing Sources: Other Financing Sources include revenues received from other educational entities such as the Joint Powers Authority Agreement. Interfund transfers are accounted for in other sources as described by the California School Accounting Manual.

Azusa Unified School District—Combined Funds:

	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated	2023-2024 Adopted	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
Revenues								
LCFF Sources	$ 89,834,356	$ 84,652,498	$ 91,797,082	$ 102,848,291	$ 105,822,601	$ 103,023,190	$ 99,970,726	$ 100,159,433
Federal Revenues	$ 7,320,412	$ 15,615,393	$ 11,153,774	$ 20,089,368	$ 30,538,984	$ 6,977,110	$ 6,977,110	$ 6,977,110
State Revenues	$ 12,206,804	$ 13,712,643	$ 19,214,922	$ 31,182,004	$ 20,114,815	$ 16,569,558	$ 16,553,185	$ 16,520,891
Other Local Revenues	$ 8,309,126	$ 7,641,607	$ 7,201,175	$ 11,546,812	$ 9,928,954	$ 9,928,954	$ 9,928,954	$ 9,928,954
Other Sources	$ 15,396	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 117,686,094**	**$ 121,622,141**	**$ 129,366,953**	**$ 165,666,475**	**$ 166,405,354**	**$ 136,498,812**	**$ 133,429,975**	**$ 133,586,388**
$ Increase/(Decrease)		$ 3,936,047	$ 7,744,812	$ 36,299,522	$ 738,879	$ (29,906,542)	$ (3,068,837)	$ 2,899,670
% Increase/(Decrease)		3.34%	6.37%	28.06%	0.45%	-17.97%	-2.25%	2.41%
Expenditures								
Certificated Salaries	$ 48,551,163	$ 44,830,922	$ 47,593,137	$ 51,316,259	$ 51,360,030	$ 50,498,045	$ 51,000,776	$ 51,508,865
Classified Salaries	$ 17,872,887	$ 16,986,754	$ 16,601,846	$ 18,358,264	$ 19,033,159	$ 19,132,111	$ 19,308,107	$ 19,485,985
Employee Benefits	$ 27,063,320	$ 24,432,867	$ 27,072,107	$ 30,266,231	$ 30,150,667	$ 30,214,742	$ 30,134,702	$ 30,664,019
Books and Supplies	$ 4,984,401	$ 11,194,966	$ 8,104,103	$ 11,247,800	$ 32,736,388	$ 10,214,866	$ 9,354,636	$ 9,386,924
Services & Other Operating	$ 13,667,833	$ 12,623,348	$ 19,594,705	$ 27,700,535	$ 30,001,799	$ 20,807,570	$ 21,140,714	$ 21,610,515
Capital Outlay	$ 11,797	$ 910,271	$ 647,070	$ 6,380,764	$ 626,106	$ 536,624	$ 536,624	$ 536,624
Other Outgo/Debt Service	$ 5,511,421	$ 4,208,653	$ 1,803,609	$ 3,938,485	$ 4,419,134	$ 4,419,134	$ 4,419,134	$ 4,419,134
Total Expenditures	**$ 117,662,822**	**$ 115,187,781**	**$ 121,416,577**	**$ 149,208,338**	**$ 168,327,283**	**$ 135,823,092**	**$ 135,894,693**	**$ 137,612,066**
$ Increase/(Decrease)		$ 3,358,485	$ 3,419,134	$ 27,791,761	$ 19,118,945	$ (32,504,191)	$ 71,601	$ (623,454)
% Increase/(Decrease)		2.85%	2.97%	22.89%	12.81%	-19.31%	0.05%	-0.53%
Beginning Fund Balance	**$ 15,660,331**	**$ 15,683,603**	**$ 20,925,718**	**$ 28,876,094**	**$ 45,334,231**	**$ 43,412,302**	**$ 44,088,021**	**$ 41,623,303**
Audit Adjustments	$ -	$ (1,192,245)	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 15,683,603**	**$ 20,925,718**	**$ 28,876,094**	**$ 45,334,231**	**$ 43,412,302**	**$ 44,088,021**	**$ 41,623,303**	**$ 37,597,625**

Revenue Classifications

For reporting purposes, General Fund revenues are divided into five (5) major account classifications. The following is a summation of the major account classifications and anticipated revenues for 2023-2024 as compared to the District's 2022-2023 Estimated Actuals:

1. Local Control Funding Formula (LCFF) Sources

LCFF Revenue Sources represent the main source of the General Fund by generating approximately 64% of General Fund revenues in 2023-2024. This source of revenue includes both unrestricted state aid and local property taxes.

It is currently anticipated that $105,822,601 will be received from LCFF Sources in 2023-2024. This represents an increase of $2,974,310 when compared to the 2022-2023 Estimated Actuals budget.

The LCFF provides up to three separate grants to a district. The Base Grant is allocated to districts for each average daily attendance (ADA) reported. The Supplemental Grant provides an additional 20% to districts based on the unduplicated pupil percentage (UPP). The UPP is the percentage of the District's target student population. The target students are eligible for free and reduced-price meals, English learners, foster youth, or homeless. If a district has a UPP greater than 55%, the LCFF provides an additional 50% of the Base Grant. These additional funds are referred to as the Concentration Grant. Additionally districts that receive concentration funds also receive an additional 15% of the base grant. These additional funds are referred to as the Concentration Add-On Grant. The District's three-year average UPP for 2022-2023 is projected to be 85.17%, therefore the District is eligible for the Concentration Grant.

The increase in LCFF revenues are primarily due to the planned COLA of 8.22%. The District projects no growth in ADA for 2023-2024.

2. Federal Revenue

Federal Revenues, which represent approximately 18% of General Fund revenues in 2023-2024, are restricted (categorical) in nature, which means that they must be expended on special programs. Major sources include Title I, Title II, and Special Education.

It is currently projected that $30,538,984 will be received from Federal Revenue sources in 2023-2024. This represents an increase of $10,449,616 compared to the 2022-2023 Estimated Actuals budget.

Significant changes in Federal Revenue sources are noted on this page. The increase is primarily due to the accounting for the of additional Coronavirus Relief funds received, includes the Elementary and Secondary School Relief (ESSER II and ESSER III) funds. These funds were provided to the District during the 2021-2022 fiscal year but the accounting for the revenue is only realized when it is expensed. During the 2023-2024 fiscal year, if the expenditures are not materialized, the revenue will be deferred to the 2024-2025 fiscal year. Additionally there was an increase related to the adding of deferred revenue for Title I, Title II, and Title III funds recorded in the 2022-2023 fiscal year.

3. Other State Revenue

Other State Revenues represent approximately 14% of the total General Fund revenue in 2022-2023.

It is currently anticipated that approximately $20,114,815 will be realized from Other State Revenues in 2023-2024. This represents a decrease of $11,067,189 when compared to the 2022-2023 Estimated Actuals budget.

The decrease in 2023-2024 is primarily due to projected 50% reduction to both Learning Recovery Block Grant ($6M) and the Arts, Music, and Instructional Materials Discretionary Block Grant ($2M). Additionally, during the 2022-2023 fiscal year we received $3 million dollars for the Community Schools Grant, but disbursement schedule for the out years has not been published.

Special Education's AB602 increase is a result of a proposed 8.22% COLA. The adjustment was included in the Governor's May Revision for 2023-2024.

4. Other Local Revenue

The Other Local Revenues section of the budget, which represents approximately 6% of total General Fund revenues in 2023-2024, is both unrestricted and restricted (categorical). Major sources of revenue in this category include interest on investments plus leases and rental of facilities.

It is currently anticipated that $9,928,954 will be realized in 2023-2024 from Other Local Revenues. This represents a decrease of $1,617,858 when compared to the 2022-2023 Estimated Actuals budget.

The decrease in Local Revenue is primarily due to conservative budgeting in the following areas: Interest Income, School-Based Medi-Cal Administrative Activities (SMAA), and Miscellaneous Revenues.

5. Other Financing Sources

Other Financing Sources represent less than 1% of the total General Fund revenue and are related to transfers to the General Fund from other funds.

Summary of Revenues

The following is a summary of General Fund revenues for both 2022-2023 and 2023-2024:

Descriptions	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2022-2023 vs 2023-2024 Increase/(Decrease)
Beginning Balance	**$ 20,925,718**	**$ 28,876,094**	**$ 45,334,231**	$ 16,458,137
Revenues				
8010 - 8099 LCFF Revenue Sources	$ 91,797,082	$ 102,848,291	$ 105,822,590	$ 2,974,299
8100 - 8299 Federal Revenue	$ 11,153,774	$ 20,089,368	$ 30,538,984	$ 10,449,616
8300 - 8599 Other State Revenue	$ 19,214,922	$ 31,182,004	$ 20,114,815	$ (11,067,189)
8600 - 8799 Other Local Revenue	$ 7,201,175	$ 11,546,812	$ 9,928,954	$ (1,617,858)
8900 - 8929 Interfund Transfers In	$ -	$ -	$ -	$ -
8930 - 8979 All Other Financing Sources	$ -	$ -	$ -	$ -
8980 - 8999 Contributions	$ -	$ -	$ -	$ -
Total Revenues	**$ 129,366,953**	**$ 165,666,475**	**$ 166,405,343**	**$ 738,868**

Expenditure Classifications

For reporting purposes, General Fund expenditures are divided into seven (7) major account classifications. The following is a summation of the major account classifications and anticipated expenditures for the 2023-2024 Adopted Budget as compared to the 2022-2023 Estimated Actuals expenditures.

Certificated Salaries

Certificated salaries include teachers, administrators, counselors, psychologists, and other employees who maintain a credential with the State of California. This expenditure category represents approximately 31% of total expenditures in 2023-2024.

It is projected that $51,360,030 will be expended on certificated salaries in 2023-2024. This represents an increase of $43,771 from 2022-2023 Estimated Actuals budget.

Changes in certificated salaries are primarily related to changes in various grant for substitute and extra hour costs, offset by Step & Column, and budgeting for all vacant position in 2022-2023 that are planned to be filled during 2023-2024.

Classified Salaries

Classified salaries are comprised of the District's support staff. This includes instructional aides, clerical, custodial, maintenance, grounds, transportation, non-credentialed administrative staff, and other personnel who are not required to maintain an educational credential with the State of California. These expenditures represent approximately 11% of total expenditures in 2023-2024.

It is projected that $19,033,159 will be expended on classified salaries in 2023-2024. This represents an increase of $674,895 from 2022-2023 Estimated Actuals budget.

Major changes in classified salaries are primarily related to changes in various grant for substitute and extra hour costs, offset by step & column, and budgeting for all vacant position in 2022-2023 that are planned to be filled during 2023-2024.

Employee Benefits

Employee benefits include all employer contributions to State Teachers Retirement System (STRS), Public Employees Retirement System (PERS), Social Security, and Health & Welfare benefits provided to all eligible employees. These expenditures represent approximately 18% of the total expenditures in 2023-2024.

The unfunded liability of State retirement systems, CalPERS and CalSTRS, has become the responsibility of school districts in California. Employer contribution rates have been on the rise and will continue to increase annually. This is an unfunded mandate. The State does not provide any funds to assist districts with the increased expense.

The Governor's May Revise included an increase to the planned PERS employer contribution rates in 2022-2023 and 2023-2024. The STRS 2023-2024 employer rate remains the same, 19.10%; PERS employer rate increased from 25.37% to 27.00%.

Employee benefits not relating to health and welfare are based upon a percentage of the employee's salary.

Costs associated with the District's health and welfare benefits are budgeted on a self-funded basis. The District has contracted directly with a primary health care provider. Expenditures in this portion of the budget are based on actual utilization of the program. This can vary greatly from year to year.

Books and Supplies

Books and Supplies include those items which are consumed and generally not capitalized, such as textbooks, library books, and supplies for the classroom, office, custodial, maintenance, and transportation areas. With the implementation of the State's Standardized Account Code Structure and Governmental Accounting Standards Board (GASB) Statement No. 34, all equipment under $25,000 per item is now reflected in this category. Books and supplies expenditures represent approximately 18% of total expenditures in 2023-2024.

It is anticipated that approximately $32,736,388 will be expended on books, supplies, and other materials during 2023-2024. This represents an increase of $21,488,588 from the 2022-2023 Estimated Actuals budget.

The increase is primarily due to restricted expenditures being budgeting for the remainder of all COVID related funds, as well as expenditures for Textbook Adoptions from Restricted Lottery funds.

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Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures include items such as utilities, repairs, professional services, travel, leases, postage, legal fees, liability insurance, and other service contracts. These expenses represent approximately 18% of total expenditures in 2023-2024.

It is anticipated that $30,001,799 will be expended in this classification in 2023-2024. This represents a decrease of $2,301,264 from 2022-2023 Estimated Actuals budget.

The large increase is primarily related to projected spending of prior year COVID funds, Educator Effectiveness Grant, and an increase in 2023-2024 LCAP.

Capital Outlay

Capital Outlay includes the cost of new and replacement equipment over $25,000 per item as well as General Fund expenditures for sites and buildings.

It is anticipated that $626,106 will be expended in this classification for the fiscal year 2023-2024. This represents a decrease of $5,754,658 from the 2022-2023 Estimate Actuals budget. The decrease is primarily related to 2022-2023 technology and ESSER expenditures that are not budgeted in 2023-2024.

Other Outgo/Interfund Transfers Out

Other Outgo expenditures relate to transfers to other funds, debt service payments, and indirect cost transfers. Interfund Transfers Out expenditures relate to monies being transferred to other District funds. The District continues to support the Deferred Maintenance programs with monies transferred from the General Fund.

These expenses represent approximately 3% of total expenditures in 2023-2024. It is projected that in 2023-2024 the District will expend $4,419,134 in this classification. This represents an increase of $480,649 compared to 2022-2023 Estimated Actuals budget.

Following is a summary of General Fund expenditures for both 2022-2023 and 2023-2024:

Expenditures				
1000 - 1999 Certificated Personnel Salaries	$ 47,593,137	$ 51,316,259	$ 51,360,030	$ 43,771
2000 - 2999 Classified Personnel Salaries	$ 16,601,846	$ 18,358,264	$ 19,033,159	$ 674,895
3000 - 3999 Employee Benefits	$ 27,072,107	$ 30,266,231	$ 30,150,667	$ (115,564)
4000 - 4999 Books and Supplies	$ 8,104,103	$ 11,247,800	$ 32,736,388	$ 21,488,588
5000 - 5999 Services and Other Operating Expenditures	$ 19,594,705	$ 27,700,535	$ 30,001,799	$ 2,301,264
6000 - 6999 Capital Outlay	$ 647,070	$ 6,380,764	$ 626,106	$ (5,754,658)
7000 - 7499 Other Outgo	$ 1,161,270	$ 3,358,485	$ 3,419,134	$ 60,649
7600 - 7629 Interfund Transfers Out	$ 642,339	$ 580,000	$ 1,000,000	$ 420,000
Total Expenditures	**$ 121,416,577**	**$ 149,208,338**	**$ 168,327,283**	**$ 19,118,945**
Net Surplus/(Deficit)	**$ 7,950,376**	**$ 16,458,137**	**$ (1,921,940)**	**$ (18,380,077)**
Audit Adjustments	$ -	$ -	$ -	$ -
Ending Fund Balance Fund 01- General Fund	**$ 28,876,094**	**$ 45,334,231**	**$ 43,412,291**	**$ (1,921,940)**

The District's General Fund balance, in accounting terms, is the difference between assets and liabilities. In general terms it is the amount of funds the District has as a safety net. The General Fund balance is comprised of many items: revolving cash, state mandated reserves, funds "assigned" for specific expenditures, and finally the unallocated reserve. For the 2022-2023 fiscal year, the estimated ending fund balance is $45,334,231 with a general reserve of $4,476,254 which is 3% of projected expenditures.

The projected ending fund balance for 2023-2024 is $43,412,302 with a general reserve of $5,049,822 which is 3% of projected expenditures. For the 2023-2024 school year, the State reserve minimum requirement of 3% is based on the District's projected 2023-2024 ADA of 5,860.80.

Beginning Fund Balance 7/1/23, Projected		**$45,334,231**
2023-24 Projected Revenues	$ 166,405,354	
2023-24 Projected Expenditures	$ 168,327,283	
Surplus/(Deficit)		$ (1,921,929)
2023-2024 Ending Fund Balance		**$43,412,302**
Components of Ending Fund Balance:		
Restricted		
Expanded Learning Opportunities Program	$ 10,879,441	
Educator Effectiveness	$ 135,721	
Lottery - Instructional Materials	$ 163,185	
CA Community Schools Partnership Act	$ 2,254,198	
Special Education - Various	$ 1,098,634	
Arts, Music, and Instructional Materials BG	$ 1,880,993	
A-G Access/Success & Learning Loss Grant	$ 20,467	
Expanded Learning Opportunities (ELO) Grant	$ 460,400	
Other Restricted State	$ 157,411	
Ongoing & Major Maintenance Account	$ 8,347,589	
Other Restricted Local	$ 151,679	
Total Restricted Balance		**$25,549,718**
Non-Spendable:		
Revolving Cash	$ 25,000	
Prepaid Items	$ 1,195,837	
Total Non-Spendable		**$ 1,220,837**
Assigned:		
Supp/Conc Carryover	$ 8,192,889	
Concentration Add On Carryover	$ 3,456,034	
TK Grant Add On	$ 133,983	
Future Rising Costs	$ -	
Total Assigned		**$11,782,906**
Subtotal of Components		**$38,553,461**
Required Reserve for Economic Uncertainty		**$ 5,049,822**
Required Reserve for Economic Uncertainty, as a Percentage		**3%**

The following reports provide the reader with a more detailed and comparative view of revenues and expenditures. The first report following this narrative is a one-page summary of revenues and expenditures by major object classification reflecting 2021-2022 actual activity, 2022-2023 Estimated Actuals Budget and the 2023-2024 Adopted Budget. The second report shows the same information, but in more detail.

This gives the reader an alternate view of the same data. The function classifications are:

- Instructional (classroom costs)
- Instructional Related (staff development, library, school administration)
- Pupil Services (guidance/counseling, health, speech, testing, transportation, psychological services)
- Ancillary Services (school sponsored co-curricular and athletic events)
- Community Services (community recreation fee-based programs)
- General Administration (board, district administration, financial, human resources, warehouse, data processing)
- Plant Services (maintenance, custodial, grounds, security)
- Other Outgo (debt service, transfers between funds and agencies)



Azusa Unified School District Revenue and Expense Summary Report

General Fund

Descriptions	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2022-2023 vs 2023-2024 Increase/(Decrease)
Beginning Balance	**$ 20,925,718**	**$ 28,876,094**	**$ 45,334,231**	**$ 16,458,137**
Revenues				
8010 - 8099 LCFF Revenue Sources				
8011 - Principal Apportionment	$ 47,578,190	$ 61,837,228	$ 64,685,964	$ 2,848,736
8012 - Education Protection Account	$ 23,645,331	$ 19,698,007	$ 20,036,714	$ 338,707
8019 - State Aid Prior Year	$ -	$ 1	$ -	$ (1)
8021 - Homeowners Exempt Taxes	$ 49,952	$ 49,190	$ 48,698	$ (492)
8022 - Timber Yield Taxes	$ -	$ -	$ -	$ -
8041 - Secured Roll Taxes	$ 10,706,948	$ 11,536,366	$ 11,421,002	$ (115,364)
8042 - Unsecured Roll Taxes	$ -	$ -	$ -	$ -
8043 - Prior Year Taxes	$ 408,312	$ 949,073	$ 939,582	$ (9,491)
8044 - Supplemental Taxes	$ 513,413	$ 590,425	$ 584,521	$ (5,904)
8045 - ERAF Local Tax Shift	$ 5,059,176	$ 5,571,723	$ 5,516,006	$ (55,717)
8047 - Community Redevelopment Funds	$ 3,816,786	$ 2,616,277	$ 2,590,103	$ (26,174)
8048 - Penalties & Interest From Delinquent Taxes	$ 18,974	$ 1	$ -	$ (1)
8082 - Other In-Lieu Taxes	$ -	$ -	$ -	$ -
8084 - Community Redevelopment Funds	$ -	$ -	$ -	$ -
8089 - Less: Non-LCFF (50%) Adjustment	$ -	$ -	$ -	$ -
8091 - LCFF Transfer - Current Year	$ -	$ -	$ -	$ -
8096 - Transfers to Charters - In-Lieu Property Taxes	$ -	$ -	$ -	$ -
8010 - 8099 LCFF Revenue Sources	**$ 91,797,082**	**$ 102,848,291**	**$ 105,822,590**	**$ 2,974,299**
8100 - 8299 Federal Revenue				$ -
8181 - Local Assistance Grants	$ 1,652,979	$ 2,513,594	$ 2,070,518	$ (443,076)
8182 - Federal Sped Discretionary Grants	$ 174,866	$ 706,190	$ 229,921	$ (476,269)
8285 - Interagency Contracts	$ 19,907	$ -	$ -	$ -
8290 - Federal Other Revenue	$ 9,306,022	$ 16,869,584	$ 28,238,545	$ 11,368,961
8100 - 8299 Federal Revenue	**$ 11,153,774**	**$ 20,089,368**	**$ 30,538,984**	
8300 - 8599 Other State Revenue				
8311 - State Other Apportionments	$ -	$ -	$ -	$ -
8319 - State Other Apportionments - Prior Year	$ -	$ -	$ -	$ -
8510 - State Deferred Revenue	$ -	$ -	$ -	$ -
8520 - Child Nutrition Programs	$ 323,511	$ -	$ 976,034	$ 976,034
8550 - State Mandated Reimbursements	$ 308,641	$ 275,254	$ 265,324	$ (9,930)
8560 - State Lottery	$ 1,538,861	$ 1,516,977	$ 1,365,278	$ (151,699)

Azusa Unified School District Revenue and Expense Detail Report

General Fund

Descriptions	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2022-2023 vs 2023-2024 Increase/(Decrease)
8590 - State Other Revenue	$ 17,043,909	$ 29,389,773	$ 17,508,179	$ (11,881,594)
8300 - 8599 Other State Revenue	**$ 19,214,922**	**$ 31,182,004**	**$ 20,114,815**	**$ (11,067,189)**
8600 - 8799 Total Other Local Revenues				
8660 - Interest	$ 139,943	$ 1,053,751	$ 455,000	$ (598,751)
8662 - Fair Value of Investments	$ (1,484,891)	$ -	$ 1	$ 1
8667- Interagency Services	$ 1,370,403	$ 550,000	$ 550,000	
8689 - All Other Fees & Contracts	$ 212,108	$ 107,000	$ 120,500	$ 13,500
8699 - Other Local Revenue	$ 1,715,504	$ 1,486,079	$ 606,635	$ (879,444)
8791- SELPA Transfers	$ 5,248,108	$ 8,349,982	$ 8,196,818	$ (153,164)
8600 - 8799 Other Local Revenues	**$ 7,201,175**	**$ 11,546,812**	**$ 9,928,954**	**$ (1,617,858)**
8900 - 8999 Transfers and Other Financing				
8919 - Interfund Transfers In	$ -	$ -	$ -	$ -
8990 - Contributions	$ -	$ -	$ -	$ -
8900 - 8999 Transfers and Other Financing	**$ -**	**$ -**	**$ -**	**$ -**
Total Revenues	**$ 129,366,953**	**$ 165,666,475**	**$ 166,405,343**	**$ (9,710,748)**
Expenditures				
1000 - 1999 Certificated Salaries				
1100 - Teachers Salaries	$ 38,134,185	$ 40,958,279	$ 40,715,348	$ (242,931)
1200 - Pupil Support	$ 3,203,977	$ 3,444,870	$ 4,484,867	$ 1,039,997
1300 - Supervisors and Administrator Salary	$ 4,577,647	$ 4,984,156	$ 4,154,707	$ (829,449)
1900 - Other Certificated Salary	$ 1,677,328	$ 1,928,954	$ 2,005,108	$ 76,154
1000 - 1999 Certificated Salaries	**$ 47,593,137**	**$ 51,316,259**	**$ 51,360,030**	**$ 43,771**
2000 - 2999 Classified Salaries				
2100 - Instructional Aides Salaries	$ 3,546,344	$ 3,801,285	$ 4,224,412	$ 423,127
2200 - Classified Support Salaries	$ 5,905,090	$ 6,456,090	$ 6,509,737	$ 53,647
2300 - Classified Supervisor & Admin Salaries	$ 1,125,872	$ 1,464,363	$ 1,497,191	$ 32,828
2400 - Clerical and Office Salaries	$ 5,242,270	$ 5,801,921	$ 5,945,636	$ 143,715
2900 - Other Classified Salaries	$ 782,270	$ 834,605	$ 856,183	$ 21,578
2000 - 2999 Classified Salaries	**$ 16,601,846**	**$ 18,358,264**	**$ 19,033,159**	**$ 674,895**
3000 - 3999 Employee Benefits				
3100 - State Teacher's Retirement (STRS)	$ 12,953,972	$ 14,494,835	$ 14,424,219	$ (70,616)
3200 - Public Employees' Retirement System (PERS)	$ 3,065,744	$ 4,088,161	$ 3,929,832	$ (158,329)
3300 - OASDI/MEDI/PARS	$ 1,908,787	$ 2,125,173	$ 2,500,207	$ 375,034
3400 - Health and Welfare Benefits	$ 4,928,277	$ 4,983,965	$ 4,869,511	$ (114,454)

Azusa Unified School District Revenue and Expense Detail Report

General Fund *(Continued)*

Descriptions	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2022-2023 vs 2023-2024 Increase/(Decrease)
3500- Unemployment Insurance	$ 258,784	$ 345,212	$ 174,257	$ (170,955)
3600 - Workers' Compensation	$ 2,570,917	$ 2,834,725	$ 2,863,388	$ 28,663
3700 - Retiree Benefits	$ 769,701	$ 775,000	$ 775,000	$ -
3900 - Other Benefits	$ 615,926	$ 619,160	$ 614,253	$ (4,907)
3000 - 3999 Employee Benefits	**$ 27,072,108**	**$ 30,266,231**	**$ 30,150,667**	**$ (115,564)**
4000 - 4999 Books and Supplies				
4100 - Textbooks	$ 786,318	$ 388,428	$ 1,325,596	$ 937,168
4200 - Other Books	$ 59,916	$ 96,335	$ 204,069	$ 107,734
4300 - Instructional Materials & Supplies	$ 5,384,098	$ 7,278,110	$ 28,207,651	$ 20,929,541
4400 - Non Capitalized Equipment	$ 1,873,771	$ 3,484,927	$ 2,599,072	$ (885,855)
4700 - Food	$ -	$ -	$ 400,000	$ 400,000
4000 - 4999 Books and Supplies	**$ 8,104,103**	**$ 11,247,800**	**$ 32,736,388**	**$ 21,488,588**
5000 - 5999 Services & Operational				
5100 - Sub agreements for Services	$ 6,256,335	$ 8,340,931	$ 6,791,726	$ (1,549,205)
5200 - Travel & Conference Expense	$ 241,918	$ 625,297	$ 796,274	$ 170,977
5300 - Dues and Memberships	$ 33,620	$ 669,755	$ 1,388,058	$ 718,303
5400 - Insurance	$ 976,804	$ 976,691	$ 1,000,000	$ 23,309
5500 - Utilities	$ 2,233,331	$ 2,336,090	$ 1,923,195	$ (412,895)
5600 - Rentals, Lases, & Repairs	$ 429,132	$ 1,001,394	$ 749,328	$ (252,066)
5700 - Interprogram/Interfund Services	$ 213	$ (34,483)	$ (15,249)	$ 19,234
5800 - Other Services/Operating Expense/ERAF Fees	$ 8,957,487	$ 13,012,225	$ 16,587,666	$ 3,575,441
5900 - Communications	$ 465,865	$ 772,635	$ 780,801	$ 8,166
5000 - 5999 Services & Operational	**$ 19,594,705**	**$ 27,700,535**	**$ 30,001,799**	**$ 2,301,264**
6000 - 6999 Capital Outlay				
6200 - Buildings and Improvements	$ 1,500	$ -	$ -	$ -
6400 - New Equipment	$ 645,570	$ 6,190,164	$ 626,106	$ (5,564,058)
6500 - Equipment Replacement	$ -	$ 190,600	$ -	$ (190,600)
6000 - 6999 Capital Outlay	**$ 647,070**	**$ 6,380,764**	**$ 626,106**	**$ (5,754,658)**
7000 - 7499 Other Outgo				
7110 - Tuition - Interdistrict Attendance Agreement	$ 605,707	$ 978,266	$ 978,266	$ -
7130 - State Special Schools	$ 9,193	$ -	$ -	$ -
7141 - Payments to Districts	$ 555,491	$ 2,530,815	$ 2,533,406	$ 2,591
7142 - Other Tuition/Excess Costs	$ 269,618	$ 290,121	$ 220,000	$ (70,121)
7310 - Transfers of Indirect Cost	$ -	$ -	$ -	$ -

Azusa Unified School District Revenue and Expense Detail Report

General Fund *(Continued)*

Descriptions	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2022-2023 vs 2023-2024 Increase/(Decrease)
7350 - Transfer of Indirect Cost - Interfund	$ (278,739)	$ (440,717)	$ (312,538)	$ 128,179
7000 - 7499 Other Outgo	**$ 1,161,270**	**$ 3,358,485**	**$ 3,419,134**	**$ 60,649**
7600 - 7629 Interfund Transfers Out				
7619 Other Authorized Transfers	$ 642,338	$ 580,000	$ 1,000,000	$ 420,000
7600 - 7629 Interfund Transfers Out	**$ 642,338**	**$ 580,000**	**$ 1,000,000**	**$ 420,000**
Total Expenditures	**$ 121,416,577**	**$ 149,208,338**	**$ 168,327,283**	**$ 19,118,945**
Net Increase (Decrease) In Fund Balance	**$ 7,950,376**	**$ 16,458,137**	**$ (1,921,940)**	**$ (18,380,077)**
Ending Fund Balance	**$ 28,876,094**	**$ 45,334,231**	**$ 43,412,291**	**$ (1,921,940)**

Adult Education Fund 11: In addition to the General Fund, the District operates several other funds. Those programs operating State Mandated or independent funds include the Adult Education Fund, Child Development Fund, Cafeteria Fund, Deferred Maintenance Fund, and various Capital Projects Funds. Each of these programs are accounted for independently and separate from other funds. The following is a brief description and summation of 2022-2023 activities and 2023-2024 goals within each of these funds:

The Azusa Adult Education Center (AAEC) has served the AUSD community since 1938. With a proud 77-year heritage of service, the school offers 21st-Century-focused classes that are designed to meet the varied academic preparation, language development, and career training needs of our community.

Classes are held at the Azusa Adult Education Center (AAEC) and are offered in day and evening formats in order to offer maximum flexibility for our students' busy lives. Adult School programs include English as a Second Language (ELS), Adult Basic Education, High School Diploma and HiSET (GED), and a variety of Career Technical Education classes in the medical and business sectors.

Mission Statement: We are committed, as a professional learning community, to continuous improvement in providing a diverse and high-quality educational program where all students are provided the opportunity to develop and deepen their knowledge and skills required to:

- Actively participate in further educational pursuits
- Obtain or advance in a career
- Ethically participate in a multi-cultural civic society



Accreditation: The Azusa Adult Education Center is accredited by the Western Association of Schools and Colleges.

Accreditation is an assurance of quality and a guarantee that classes taken for credit will be accepted for credit by other educational institutions. All teachers are certified in their respective teaching areas by the State Commission for Teacher Preparation and Credentialing.

Other Funds

Adult Education Fund

The District's Child Development Fund is authorized by the State Department of Education to account for the operation of the various Child Development programs, Dual Immersion (DI) Preschool, California State Preschool Programs (CSPP), and Special Education Preschool. The programs are accounted for in Fund 12 to comply with state-wide accounting procedures.

The Child Development program operates on the Longfellow campus as well as on elementary campuses, with the exception of Ellington and Hodge. Each site operates at least one preschool class. No new facilities are currently expected for the 2023-2024 school year unless the District receives authorization for the applications that have been submitted for Hodge.

The preschool programs are a part-day—part-year programs and its 49 employees provide school readiness to approximately 289 *(3 to 5-year-old)* District students. The program operates at 8 elementary sites having expanded at most sites to offer both afternoon and morning programs. The 2022-2023 programs are once again being budgeted as contract revenues, to allow these programs to operate on a self-sufficient basis from the District's General Fund. The DI programs is funded through the LCAP and the Special Education program is funded through Special Education funds and General Fund.



Mission:
The mission of the Azusa Unified School District - Early Childhood Education program is to provide quality and appropriate educational and developmental experiences for preschool, transitional kinder, and kindergarten children and their families within a safe and nurturing environment, which results in productive students, strong families, and effective community partners.

Other Funds

Child Development Fund

To comply with the accounting procedures established by the California Department of Education, all revenues and expenditures related to the operation of the District's comprehensive Food Service Program are accounted for in the District's Cafeteria Fund 13.

The District continues to participate in the National School Lunch and Breakfast Programs which assist in funding for meals served. Previously, students qualify for participation in these programs either through an application process or through direct certification. Based on the data related to the student's application or direct certification, a student may qualify for free or reduced-price school meals. Currently under new legislation, all students eat for free, but Azusa Unified (like other districts), still have to collect meal applications in order to receive the higher reimbursable meal rates.

To receive Federal and State funding, the National School Lunch and Breakfast Programs are required to follow the USDA food-based meal pattern. Daily and weekly specified quantities of each of the following five food groups must be met: fruits, vegetables, grains/whole grains, meat/meat alternates, and milk. Meals offered as part of the National School Lunch and Breakfast Programs are provided in age appropriate portions and meet USDA regulations aligning with the Dietary Guidelines for Americans. The USDA guidelines specify minimums and maximums for calories, limit sodium, and restrict saturated fat to no more than 10% of total calories. In addition, products must indicate zero grams trans-fat per serving. Internal and external audits are conducted to ensure adherence to National School Lunch and Breakfast Program regulations.

The State of California passed Senate bill 138 into law which requires school districts with sites whose student populations contain students that are designated by the State or County as receiving benefits from the Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance to Needy Families (TANF) or Medicaid-Free exceeding 62.5 % of the overall student population shall apply for one of the programs from the Federal government's National School Lunch Program that is at no cost for all students at those sites. Azusa Unified has identified four such sites and has applied for additional sites under the Community Eligibility Provision Program outlined in the provisions of the National School Lunch Program. If approved, the District's Nutrition Services staff would not need to continue to collect meal application forms.

Other Funds

Cafeteria Fund

Listening to our students is a vital part of the Nutrition Services Department. Taste testing of new products with student focus groups is also conducted throughout the school year at all grade levels. As part of Coordinated School Wellness, Nutrition Services provides nutrition education and promotes physical activity for students, parents, and staff.

To support our local economy, the District work with companies whenever possible. Nutrition Services strives to provide all Azusa Unified School District students, staff, and parents with nutritious choices, professional service, a safe and sanitary environment, and an enjoyable dining experience.



Other Funds

Cafeteria Fund

(continued)

The California State Legislature established the Deferred Maintenance Fund (DMF) in 1980 to assist districts in maintaining facilities and sites. The District has participated in the Deferred Maintenance Program since its inception. The program required both the local district and the State of California to share equally in the cost of major deferred maintenance projects, with the maximum contribution from the State limited to approximately one-half of one percent of the District's General Fund and Adult Education Fund operating budgets. Due to the implementation of LCFF in 2013-2014, the State eliminated the Deferred Maintenance Program. However, the District is committed to maintaining its facilities, and will continue to contribute to the Deferred Maintenance Program yearly. An in-depth review of the Deferred Maintenance Fund can be found in the Capital Projects section of the budget.

The Capital Facilities Developer Fees Fund accounts for the revenue and expenditures commercial and residential redevelopment. Since January 1987, school districts have had the authority to levy developer fees for all new construction within the school district, including residential, commercial, and industrial development. With the adoption of Senate Bill 50 (SB 50) and the passage of Proposition 1A by the California electorate on November 3, 1998, school districts are authorized to charge developer fees based on prescribed state guidelines.

These guidelines require the District to annually adopt a School Facilities Needs Analysis to determine eligibility for Level II Developer's Fees. If eligible, this Analysis will set the new rate per square foot. Also incorporated in the guidelines is the requirement to take into consideration local funds (e.g. General Obligation Bonds) available for new school facilities. Level I Developer Fees for 2023-2024 will be as follows:

- $3.36 per square foot for single family detached residential
- $2.98 per square foot for multi family attached residential
- $0.47 per square foot for excusive senior residential
- $0.486 per square foot for a commercial office
- $0.421 per square foot for retail development
- $0.382 per square foot for hospitals
- $0.373 per square foot for industrial warehouse
- $0.308 per square foot for retail and service
- $0.156 per square foot for hotel or motel

Other Funds

Deferred Maintenance Fund & Capital Facilities Fund

The 2014 Measure K proposition, which authorized $92 million in General Obligation Bonds, was passed on November 4, 2014, by Azusa City voters, and will be fully exhausted as of June 30, 2022, as the final issuance sold on June 6, 2022. The 2022 Bond Fund is used to account for proceeds from the bond measure. The bond revenue will be used to address the District facilities needs that were outlined and approved at the May 10, 2022, Board of Education meeting.

An in-depth review of the Building Fund can be found in the Capital Projects section of the budget book.



Lee Elementary Perimeter Fencing

County School Facilities Fund 35

With the passage of SB50, the County School Facilities Fund was established pursuant to Education Code Section 17070.43 to receive apportionments from the State School Facilities Program, which was authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants. The Board authorized establishment of this fund at its December 9, 1998 meeting. An in-depth review of the County School Facilities Fund can be found in the Capital Projects section of the budget book.

Bond Interest and Redemption Fund 51

This fund is used solely for the purpose of making annual or semi-annual principal and interest payments on the District's General Obligation Bonds, which are detailed in the Capital Projects Funds section. The District currently is making payments on the 2014 General Obligation Bonds.

Self-Insurance Fund 67

Expenditures related to the District's self-insurance program, both actual claims and administrative costs, are reflected in this fund. Estimated costs for incurred-but-not-reported claims are accounted for in this fund.

On the following pages the reader will find a one-page summary of revenue and expenditures by major classification for all other funds operated by the District. This summary includes the 2021-2022 Actuals, 2022-2023 Estimated Actuals, and 2023-2024 Adopted Budget for the following funds:

- Adult Education - Fund 11
- Child Development - Fund 12
- Cafeteria - Fund 13
- Deferred Maintenance - Fund 14
- Building - Fund 21
- Capital Facilities - Fund 25
- County School Facilities - Fund 35
- Special Reserve for Capital Projects - Fund 40
- Bond Interest and Redemption - Fund 51
- Self-Insurance - Fund 67

Additionally, a report of expenditures by function has been included for each fund. This allows the reader to look at the same expenditures, sorted by the following classifications:

- Instructional (direct classroom costs)
- Instructional Related (staff development, library, school administration)
- Pupil Services (guidance, counseling, health, speech, testing, transportation, and psychological services)
- Ancillary Services (school sponsored co-curricular and athletic events)
- Community Services (community recreation)
- General Administration (Board of Edcuation, district administration, financial, human resources, warehouse, data processing)
- Plant Services (maintenance, operations, security)
- Other Outgo (debt service, transfers between funds and agencies

Other Funds

Fund 11—67

Azusa Unified School District

Fund 11—Adult Education Fund

Revenues and Expenditures Summary Report by Object

Descriptions	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2022-2023 vs 2023-2024 Increase/(Decrease)
Beginning Balance	**$ 930,467**	**$ 794,974**	**$ 682,522**	**$ (112,452)**
Revenues				
8010 - 8099 LCFF Revenue Sources	$ -	$ -	$ -	$ -
8100 - 8299 Federal Revenue	$ 196,551	$ 223,320	$ 223,320	$ -
8300 - 8599 Other State Revenue	$ 1,395,292	$ 1,695,059	$ 1,695,059	$ -
8600 - 8799 Other Local Revenue	$ (6,179)	$ 224,012	$ 219,002	$ (5,010)
8900 - 8929 Interfund Transfers In	$ -	$ -	$ -	$ -
8930 - 8979 All Other Financing Sources	$ -	$ -	$ -	$ -
8980 - 8999 Contributions	$ -	$ -	$ -	$ -
Total Revenues	**$ 1,585,664**	**$ 2,142,391**	**$ 2,137,381**	**$ (5,010)**
Expenditures				
1000 - 1999 Certificated Personnel Salaries	$ 748,453	$ 726,905	$ 744,922	$ 18,017
2000 - 2999 Classified Personnel Salaries	$ 197,427	$ 256,001	$ 241,169	$ (14,832)
3000 - 3999 Employee Benefits	$ 346,726	$ 394,929	$ 385,790	$ (9,139)
4000 - 4999 Books and Supplies	$ 187,749	$ 419,864	$ 264,930	$ (154,934)
5000 - 5999 Services and Other Operating Expenditures	$ 89,409	$ 317,677	$ 209,022	$ (108,655)
6000 - 6999 Capital Outlay	$ 88,455	$ 53,101	$ 3	$ (53,098)
7000 - 7499 Other Outgo	$ 62,938	$ 86,366	$ 72,639	$ (13,727)
7600 - 7629 Interfund Transfers Out	$ -	$ -	$ -	$ -
Total Expenditures	**$ 1,721,157**	**$ 2,254,843**	**$ 1,918,475**	**$ (336,368)**
Net Surplus/(Deficit)	**$ (135,493)**	**$ (112,452)**	**$ 218,906**	**$ 331,358**
Audit Adjustments	$ -	$ -	$ -	$ -
Ending Fund Balance Fund 11	**$ 794,974**	**$ 682,522**	**$ 901,428**	**$ 218,906**

Azusa Unified School District

Fund 11—Adult Education Fund

Revenues and Expenditures Summary Report

	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated	2023-2024 Adopted	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
Revenues								
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	$ 143,085	$ 157,225	$ 196,551	$ 223,320	$ 223,320	$ 188,700	$ 197,823	$ 205,943
State Revenues	$ 1,849,607	$ 1,503,278	$ 1,395,292	$ 1,695,059	$ 1,695,059	$ 1,627,659	$ 1,583,269	$ 1,599,268
Other Local Revenues	$ 109,017	$ 65,242	$ (6,179)	$ 224,012	$ 219,002	$ 122,219	$ 124,859	$ 136,783
Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 2,101,709**	**$ 1,725,745**	**$ 1,585,664**	**$ 2,142,391**	**$ 2,137,381**	**$ 1,938,578**	**$ 1,905,952**	**$ 1,941,993**
$ Increase/(Decrease)		$ (375,965)	$ (140,081)	$ 556,727	$ (5,010)	$ (198,803)	$ (32,626)	$ 36,041
% Increase/(Decrease)		-17.89%	-8.12%	35.11%	-0.23%	-9.30%	-1.68%	1.89%
Expenditures								
Certificated Salaries	$ 939,623	$ 865,087	$ 748,453	$ 726,905	$ 744,922	$ 804,998	$ 778,073	$ 760,670
Classified Salaries	$ 282,238	$ 232,760	$ 197,427	$ 256,001	$ 241,169	$ 241,919	$ 233,855	$ 234,074
Employee Benefits	$ 449,015	$ 415,083	$ 346,726	$ 394,929	$ 385,790	$ 398,309	$ 388,167	$ 382,784
Books and Supplies	$ 143,035	$ 171,635	$ 187,749	$ 419,864	$ 264,930	$ 237,442	$ 256,324	$ 273,262
Services & Other Operating	$ 115,194	$ 37,928	$ 89,409	$ 317,677	$ 209,022	$ 153,846	$ 161,576	$ 186,306
Capital Outlay	$ 186,878	$ 13,350	$ 88,455	$ 53,101	$ 3	$ 68,357	$ 44,653	$ 50,914
Other Outgo/Debt Service	$ 82,202	$ 72,380	$ 62,938	$ 86,366	$ 72,639	$ 75,305	$ 73,926	$ 74,235
Total Expenditures	**$ 2,198,185**	**$ 1,808,223**	**$ 1,721,157**	**$ 2,254,843**	**$ 1,918,475**	**$ 1,980,177**	**$ 1,936,575**	**$ 1,962,245**
$ Increase/(Decrease)		$ (389,962)	$ (87,066)	$ 533,686	$ (336,368)	$ 61,702	$ (43,602)	$ 25,670
% Increase/(Decrease)		-17.74%	-4.82%	31.01%	-14.92%	3.22%	-2.20%	1.33%
Beginning Fund Balance	**$ 1,109,421**	**$ 1,012,945**	**$ 930,467**	**$ 794,974**	**$ 682,522**	**$ 901,428**	**$ 859,829**	**$ 829,206**
Audit Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 1,012,945**	**$ 930,467**	**$ 794,974**	**$ 682,522**	**$ 901,428**	**$ 859,829**	**$ 829,206**	**$ 808,954**

Azusa Unified School District

Fund 12—Child Development Fund

Revenues and Expenditures Summary Report by Object

Descriptions	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2022-2023 vs 2023-2024 Increase/(Decrease)
Beginning Balance	**$ 150,926**	**$ 95,592**	**$ 102,794**	**$ 7,202**
Revenues				
8010 - 8099 LCFF Revenue Sources	$ -	$ -	$ -	$ -
8100 - 8299 Federal Revenue	$ 85,800	$ 2,908,687	$ 3,182,166	$ 273,479
8300 - 8599 Other State Revenue	$ 1,153,636	$ 41,177	$ -	$ (41,177)
8600 - 8799 Other Local Revenue	$ 34,050	$ -	$ 1,001	$ 1,001
8900 - 8929 Interfund Transfers In	$ -	$ -	$ -	$ -
8930 - 8979 All Other Financing Sources	$ -	$ -	$ -	$ -
8980 - 8999 Contributions	$ -	$ -	$ -	$ -
Total Revenues	**$ 1,273,486**	**$ 2,949,864**	**$ 3,183,167**	**$ 233,303**
Expenditures				
1000 - 1999 Certificated Personnel Salaries	$ 439,963	$ 499,299	$ 868,892	$ 369,593
2000 - 2999 Classified Personnel Salaries	$ 260,938	$ 455,004	$ 337,036	$ (117,968)
3000 - 3999 Employee Benefits	$ 244,297	$ 312,426	$ 393,056	$ 80,630
4000 - 4999 Books and Supplies	$ 212,768	$ 1,428,791	$ 1,541,314	$ 112,523
5000 - 5999 Services and Other Operating Expenditures	$ 12,279	$ 68,585	$ 69,390	$ 805
6000 - 6999 Capital Outlay	$ 86,910	$ -	$ -	$ -
7000 - 7499 Other Outgo	$ 71,666	$ 178,557	$ 58,282	$ (120,275)
7600 - 7629 Interfund Transfers Out	$ -	$ -	$ -	$ -
Total Expenditures	**$ 1,328,821**	**$ 2,942,662**	**$ 3,267,970**	**$ 325,308**
Net Surplus/(Deficit)	**$ (55,335)**	**$ 7,202**	**$ (84,803)**	**$ (92,005)**
Audit Adjustments	$ -	$ -	$ -	$ -
Ending Fund Balance Fund 12	**$ 95,592**	**$ 102,794**	**$ 17,991**	**$ (84,803)**

Azusa Unified School District

Fund 12—Child Development Fund

Revenues and Expenditures Summary Report

	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated	2023-2024 Adopted	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
Revenues								
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	$ -	$ 88,751	$ 85,800	$ -	$ -	$ -	$ -	$ -
State Revenues	$ 1,339,117	$ 1,172,760	$ 1,153,636	$ 2,908,687	$ 3,182,166	$ 1,951,273	$ 2,073,704	$ 2,253,893
Other Local Revenues	$ 10,330	$ 67,636	$ 34,050	$ 41,177	$ 1,001	$ 30,839	$ 34,941	$ 28,401
Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 1,349,447**	**$ 1,329,147**	**$ 1,273,486**	**$ 2,949,864**	**$ 3,183,167**	**$ 1,982,112**	**$ 2,108,645**	**$ 2,282,295**
$ Increase/(Decrease)		$ (20,300)	$ (55,661)	$ 1,676,378	$ 233,303	$ (1,201,055)	$ 126,533	$ 173,650
% Increase/(Decrease)		-1.50%	-4.19%	131.64%	7.91%	-37.73%	6.38%	8.24%
Expenditures								
Certificated Salaries	$ 514,736	$ 402,302	$ 439,963	$ 499,299	$ 868,892	$ 545,038	$ 551,099	$ 580,858
Classified Salaries	$ 275,228	$ 271,794	$ 260,938	$ 455,004	$ 337,036	$ 320,000	$ 328,954	$ 340,386
Employee Benefits	$ 297,513	$ 217,556	$ 244,297	$ 312,426	$ 393,056	$ 292,969	$ 292,061	$ 306,962
Books and Supplies	$ 172,720	$ 223,023	$ 212,768	$ 1,428,791	$ 1,541,314	$ 695,680	$ 776,144	$ 876,560
Services & Other Operating	$ 22,680	$ 15,059	$ 12,279	$ 68,585	$ 69,390	$ 37,599	$ 40,582	$ 45,687
Capital Outlay	$ -	$ 8,684	$ 86,910	$ -	$ -	$ 19,119	$ 22,943	$ 25,794
Other Outgo/Debt Service	$ 59,845	$ 56,235	$ 71,666	$ 178,557	$ 58,282	$ 84,917	$ 89,931	$ 96,671
Total Expenditures	**$ 1,342,722**	**$ 1,194,654**	**$ 1,328,821**	**$ 2,942,662**	**$ 3,267,970**	**$ 1,995,323**	**$ 2,101,715**	**$ 2,272,918**
$ Increase/(Decrease)		$ (148,068)	$ 134,167	$ 1,613,841	$ 325,308	$ (1,272,647)	$ 106,392	$ 171,203
% Increase/(Decrease)		-11.03%	11.23%	121.45%	11.05%	-38.94%	5.33%	8.15%
Beginning Fund Balance	**$ 9,710**	**$ 16,435**	**$ 150,927**	**$ 95,592**	**$ 102,794**	**$ 17,991**	**$ 4,780**	**$ 11,710**
Audit Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 16,435**	**$ 150,927**	**$ 95,592**	**$ 102,794**	**$ 17,991**	**$ 4,780**	**$ 11,710**	**$ 21,087**

Azusa Unified School District

Fund 13—Cafeteria Fund

Revenues and Expenditures Summary Report by Object

Descriptions	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2022-2023 vs 2023-2024 Increase/(Decrease)
Beginning Balance	**$ 2,742,501**	**$ 3,599,574**	**$ 3,694,955**	**$ 95,381**
Revenues				
8010 - 8099 LCFF Revenue Sources	$ -	$ -	$ -	$ -
8100 - 8299 Federal Revenue	$ 6,087,146	$ 4,823,393	$ 4,409,543	$ (413,850)
8300 - 8599 Other State Revenue	$ 250,802	$ 1,784,400	$ 1,589,899	$ (194,501)
8600 - 8799 Other Local Revenue	$ (74,020)	$ 76,541	$ 25,000	$ (51,541)
8900 - 8929 Interfund Transfers In	$ -	$ -	$ -	$ -
8930 - 8979 All Other Financing Sources	$ -	$ -	$ -	$ -
8980 - 8999 Contributions	$ -	$ -	$ -	$ -
Total Revenues	**$ 6,263,928**	**$ 6,684,334**	**$ 6,024,442**	**$ (659,892)**
Expenditures				
1000 - 1999 Certificated Personnel Salaries	$ -	$ -	$ -	$ -
2000 - 2999 Classified Personnel Salaries	$ 1,685,969	$ 2,041,106	$ 2,069,368	$ 28,262
3000 - 3999 Employee Benefits	$ 582,537	$ 818,877	$ 914,589	$ 95,712
4000 - 4999 Books and Supplies	$ 2,687,273	$ 3,097,826	$ 2,721,848	$ (375,978)
5000 - 5999 Services and Other Operating Expenditures	$ 281,985	$ 375,229	$ 137,020	$ (238,209)
6000 - 6999 Capital Outlay	$ 24,956	$ 80,121	$ -	$ (80,121)
7000 - 7499 Other Outgo	$ 144,135	$ 175,794	$ 181,617	$ 5,823
7600 - 7629 Interfund Transfers Out	$ -	$ -	$ -	$ -
Total Expenditures	**$ 5,406,855**	**$ 6,588,953**	**$ 6,024,442**	**$ (564,511)**
Net Surplus/(Deficit)	**$ 857,073**	**$ 95,381**	**$ -**	**$ (95,381)**
Audit Adjustments	$ -	$ -	$ -	$ -
Ending Fund Balance Fund 13	**$ 3,599,574**	**$ 3,694,955**	**$ 3,694,955**	**$ -**

Azusa Unified School District

Fund 13—Cafeteria Fund

Revenues and Expenditures Summary Report

	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated	2023-2024 Adopted	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
Revenues								
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	$ 5,075,920	$ 7,355,763	$ 6,087,146	$ 4,823,393	$ 4,409,543	$ 5,550,353	$ 5,645,240	$ 5,303,135
State Revenues	$ 182,232	$ 4,039	$ 250,802	$ 1,784,400	$ 1,589,899	$ 762,275	$ 878,283	$ 1,053,132
Other Local Revenues	$ 214,305	$ 4,835	$ (74,020)	$ 76,541	$ 25,000	$ 49,332	$ 16,338	$ 18,638
Other Sources	$ 131,172	$ -	$ -	$ -	$ -	$ 26,234	$ 5,247	$ 6,296
Total Revenues	**$ 5,603,629**	**$ 7,364,638**	**$ 6,263,928**	**$ 6,684,334**	**$ 6,024,442**	**$ 6,388,194**	**$ 6,545,107**	**$ 6,381,201**
$ Increase/(Decrease)		$ 1,761,008	$ (1,100,710)	$ 420,406	$ (659,892)	$ 363,752	$ 156,913	$ (163,906)
% Increase/(Decrease)		31.43%	-14.95%	6.71%	-9.87%	6.04%	2.46%	-2.50%
Expenditures								
Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified Salaries	$ 2,215,856	$ 2,031,527	$ 1,685,969	$ 2,041,106	$ 2,069,368	$ 2,008,765	$ 1,967,347	$ 1,954,511
Employee Benefits	$ 724,910	$ 644,283	$ 582,537	$ 818,877	$ 914,589	$ 737,039	$ 739,465	$ 758,501
Books and Supplies	$ 2,325,613	$ 1,648,847	$ 2,687,273	$ 3,097,826	$ 2,721,848	$ 2,496,281	$ 2,530,415	$ 2,706,729
Services & Other Operating	$ 157,304	$ 120,449	$ 281,985	$ 375,229	$ 137,020	$ 214,397	$ 225,816	$ 246,890
Capital Outlay	$ -	$ -	$ 24,956	$ 80,121	$ -	$ 21,015	$ 25,218	$ 30,262
Other Outgo/Debt Service	$ 264,754	$ 129,275	$ 144,135	$ 175,794	$ 181,617	$ 179,115	$ 161,987	$ 168,530
Total Expenditures	**$ 5,688,437**	**$ 4,574,381**	**$ 5,406,855**	**$ 6,588,953**	**$ 6,024,442**	**$ 5,656,614**	**$ 5,650,249**	**$ 5,865,423**
$ Increase/(Decrease)		$ (1,114,057)	$ 832,474	$ 1,182,098	$ (564,511)	$ (367,828)	$ (6,365)	$ 215,174
% Increase/(Decrease)		-19.58%	18.20%	21.86%	-8.57%	-6.11%	-0.11%	3.81%
Beginning Fund Balance	**$ 151,361**	**$ 66,552**	**$ 2,742,501**	**$ 3,599,574**	**$ 3,694,955**	**$ 3,694,955**	**$ 4,426,536**	**$ 5,321,394**
Audit Adjustments	$ -	$ (114,309)	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 66,552**	**$ 2,742,501**	**$ 3,599,574**	**$ 3,694,955**	**$ 3,694,955**	**$ 4,426,536**	**$ 5,321,394**	**$ 5,837,173**

Azusa Unified School District

Fund 14—Deferred Maintenance Fund

Revenues and Expenditures Summary Report by Object

Descriptions	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2022-2023 vs 2023-2024 Increase/(Decrease)
Beginning Balance	**$ 2,556,384**	**$ 637,695**	**$ 314,491**	**$ (323,204)**
Revenues				
8010 - 8099 LCFF Revenue Sources	$ -	$ -	$ -	$ -
8100 - 8299 Federal Revenue	$ -	$ -	$ -	$ -
8300 - 8599 Other State Revenue	$ -	$ -	$ -	$ -
8600 - 8799 Other Local Revenue	$ (11,572)	$ 10,587	$ 10,001	$ (586)
8900 - 8929 Interfund Transfers In	$ 654,439	$ 580,000	$ 1,000,000	$ 420,000
8930 - 8979 All Other Financing Sources	$ -	$ -	$ -	$ -
8980 - 8999 Contributions	$ -	$ -	$ -	$ -
Total Revenues	**$ 642,867**	**$ 590,587**	**$ 1,010,001**	**$ 419,414**
Expenditures				
1000 - 1999 Certificated Personnel Salaries	$ -	$ -	$ -	$ -
2000 - 2999 Classified Personnel Salaries	$ -	$ -	$ -	$ -
3000 - 3999 Employee Benefits	$ 34	$ -	$ -	$ -
4000 - 4999 Books and Supplies	$ 255,560	$ 156,735	$ 217,959	$ 61,224
5000 - 5999 Services and Other Operating Expenditures	$ 1,331,136	$ 474,282	$ 305,535	$ (168,747)
6000 - 6999 Capital Outlay	$ 974,826	$ 282,774	$ 348,021	$ 65,247
7000 - 7499 Other Outgo	$ -	$ -	$ -	$ -
7600 - 7629 Interfund Transfers Out	$ -	$ -	$ -	$ -
Total Expenditures	**$ 2,561,556**	**$ 913,791**	**$ 871,515**	**$ (42,276)**
Net Surplus/(Deficit)	**$ (1,918,689)**	**$ (323,204)**	**$ 138,486**	**$ 461,690**
Audit Adjustments	$ -	$ -	$ -	$ -
Ending Fund Balance Fund 14	**$ 637,695**	**$ 314,491**	**$ 452,977**	**$ 138,486**

Azusa Unified School District

Fund 14—Deferred Maintenance Fund

Revenues and Expenditures Summary Report

	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated	2023-2024 Adopted	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
Revenues								
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Local Revenues	$ 63,288	$ 718	$ (11,572)	$ 10,587	$ 10,001	$ 14,604	$ 4,868	$ 5,698
Other Sources	$ 1,000,000	$ 1,000,000	$ 654,439	$ 580,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000
Total Revenues	**$ 1,063,288**	**$ 1,000,718**	**$ 642,867**	**$ 590,587**	**$ 1,010,001**	**$ 1,014,604**	**$ 1,004,868**	**$ 1,005,698**
$ Increase/(Decrease)		$ (62,569)	$ (357,851)	$ (52,280)	$ 419,414	$ 4,603	$ (9,737)	$ 830
% Increase/(Decrease)		-5.88%	-35.76%	-8.13%	71.02%	0.46%	-0.96%	0.08%
Expenditures								
Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified Salaries	$ 8,341	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	$ 1,449	$ -	$ 34	$ -	$ -	$ -	$ -	$ -
Books and Supplies	$ 170,431	$ 167,536	$ 255,560	$ 156,735	$ 217,959	$ 193,644	$ 131,858	$ 191,151
Services & Other Operating	$ 399,954	$ 826,913	$ 1,331,136	$ 474,282	$ 305,535	$ 667,564	$ 721,086	$ 341,763
Capital Outlay	$ 61,416	$ 84,283	$ 974,826	$ 282,774	$ 348,021	$ 350,264	$ 408,034	$ 472,784
Other Outgo/Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ 641,590**	**$ 1,078,732**	**$ 2,561,556**	**$ 913,791**	**$ 871,515**	**$ 1,211,472**	**$ 1,260,977**	**$ 1,005,698**
$ Increase/(Decrease)		$ 437,142	$ 1,482,824	$ (1,647,765)	$ (42,276)	$ 339,957	$ 49,505	$ (255,280)
% Increase/(Decrease)		68.13%	137.46%	-64.33%	-4.63%	39.01%	4.09%	-20.24%
Beginning Fund Balance	**$ 2,212,700**	**$ 2,634,397**	**$ 2,556,384**	**$ 637,695**	**$ 314,491**	**$ 452,977**	**$ 256,109**	**$ (0)**
Audit Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 2,634,397**	**$ 2,556,384**	**$ 637,695**	**$ 314,491**	**$ 452,977**	**$ 256,109**	**$ (0)**	**$ (0)**

Azusa Unified School District

Fund 17—Special Reserve Fund

Revenues and Expenditures Summary Report by Object

	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2022-2023 vs 2023-2024 Increase/(Decrease)
Beginning Balance	**$ 3,661,314**	**$ 3,551,704**	**$ 3,647,667**	**$ 95,963**
Revenues				
8010 - 8099 LCFF Revenue Sources	$ -	$ -	$ -	$ -
8100 - 8299 Federal Revenue	$ -	$ -	$ -	$ -
8300 - 8599 Other State Revenue	$ -	$ -	$ -	$ -
8600 - 8799 Other Local Revenue	$ (109,610)	$ 95,963	$ 20,000	$ (75,963)
8900 - 8929 Interfund Transfers In	$ -	$ -	$ -	$ -
8930 - 8979 All Other Financing Sources	$ -	$ -	$ -	$ -
8980 - 8999 Contributions	$ -	$ -	$ -	$ -
Total Revenues	**$ (109,610)**	**$ 95,963**	**$ 20,000**	**$ (75,963)**
Expenditures				
1000 - 1999 Certificated Personnel Salaries	$ -	$ -	$ -	$ -
2000 - 2999 Classified Personnel Salaries	$ -	$ -	$ -	$ -
3000 - 3999 Employee Benefits	$ -	$ -	$ -	$ -
4000 - 4999 Books and Supplies	$ -	$ -	$ -	$ -
5000 - 5999 Services and Other Operating Expenditures	$ -	$ -	$ -	$ -
6000 - 6999 Capital Outlay	$ -	$ -	$ -	$ -
7000 - 7499 Other Outgo	$ -	$ -	$ -	$ -
7600 - 7629 Interfund Transfers Out	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Net Surplus/(Deficit)	**$ (109,610)**	**$ 95,963**	**$ 20,000**	**$ (75,963)**
Audit Adjustments	$ -	$ -	$ -	$ -
Ending Fund Balance Fund 17	**$ 3,551,704**	**$ 3,647,667**	**$ 3,667,667**	**$ 20,000**

Azusa Unified School District

Fund 17—Special Reserve Fund

Revenues and Expenditures Summary Report by Object

	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated	2023-2024 Adopted	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
Revenues								
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Local Revenues	$ 64,318	$ (593)	$ (109,610)	$ 95,963	$ 20,000	$ 14,015	$ 3,955	$ 4,865
Other Sources								
Total Revenues	**$ 64,318**	**$ (593)**	**$ (109,610)**	**$ 95,963**	**$ 20,000**	**$ 14,015**	**$ 3,955**	**$ 4,865**
$ Increase/(Decrease)		$ (64,911)	$ (109,017)	$ 205,573	$ (75,963)	$ (5,985)	$ (10,060)	$ 910
% Increase/(Decrease)		-100.92%	18371.21%	-187.55%	-79.16%	-29.92%	-71.78%	23.00%
Expenditures								
Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Books and Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Other Operating	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Outgo/Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
$ Increase/(Decrease)	$ 64,318	$ (593)	$ (109,610)	$ 95,963	$ 20,000	$ 14,015	$ 3,955	$ 4,865
% Increase/(Decrease)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Beginning Fund Balance	**$ 3,597,589**	**$ 3,661,907**	**$ 3,661,314**	**$ 3,551,704**	**$ 3,647,667**	**$ 3,667,667**	**$ 3,681,682**	**$ 3,685,638**
Audit Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 3,661,907**	**$ 3,661,314**	**$ 3,551,704**	**$ 3,647,667**	**$ 3,667,667**	**$ 3,681,682**	**$ 3,685,638**	**$ 3,690,502**

Azusa Unified School District

Fund 21—Building Fund

Revenues and Expenditures Summary Report by Object

Descriptions	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2022-2023 vs 2023-2024 Increase/(Decrease)
Beginning Balance	**$ 22,126,468**	**$ 33,878,389**	**$ 26,936,668**	**$ (6,941,721)**
Revenues				
8010 - 8099 LCFF Revenue Sources	$ -	$ -	$ -	$ -
8100 - 8299 Federal Revenue	$ -	$ -	$ -	$ -
8300 - 8599 Other State Revenue	$ -	$ -	$ -	$ -
8600 - 8799 Other Local Revenue	$ (1,176,493)	$ 913,362	$ 450,001	$ (463,361)
8900 - 8929 Interfund Transfers In	$ -	$ -	$ -	$ -
8930 - 8979 All Other Financing Sources	$ 13,763,500	$ -	$ -	$ -
8980 - 8999 Contributions	$ -	$ -	$ -	$ -
Total Revenues	**$ 12,587,007**	**$ 913,362**	**$ 450,001**	**$ (463,361)**
Expenditures				
1000 - 1999 Certificated Personnel Salaries	$ -	$ -	$ -	$ -
2000 - 2999 Classified Personnel Salaries	$ -	$ -	$ -	$ -
3000 - 3999 Employee Benefits	$ -	$ -	$ -	$ -
4000 - 4999 Books and Supplies	$ -	$ -	$ -	$ -
5000 - 5999 Services and Other Operating Expenditures	$ 100,796	$ 101,750	$ 107,750	$ 6,000
6000 - 6999 Capital Outlay	$ 441,228	$ 7,753,333	$ 12,331,050	$ 4,577,717
7000 - 7499 Other Outgo	$ -	$ -	$ -	$ -
7600 - 7629 Interfund Transfers Out	$ -	$ -	$ -	$ -
Total Expenditures	**$ 542,024**	**$ 7,855,083**	**$ 12,438,800**	**$ 4,583,717**
Net Surplus/(Deficit)	**$ 12,044,983**	**$ (6,941,721)**	**$ (11,988,799)**	**$ (5,047,078)**
Audit Adjustments	$ (293,062)	$ -	$ -	$ -
Ending Fund Balance Fund 21	**$ 33,878,389**	**$ 26,936,668**	**$ 14,947,869**	**$ (11,988,799)**

Azusa Unified School District

Fund 21—Building Fund

Revenues and Expenditures Summary Report

	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated	2023-2024 Adopted	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
Revenues								
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Local Revenues	$ 631,618	$ 16,088	$ (1,176,493)	$ 913,362	$ 450,001	$ 166,915	$ 73,975	$ 85,552
Other Sources	$ -	$ -	$ 13,763,500	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 631,618**	**$ 16,088**	**$ 12,587,007**	**$ 913,362**	**$ 450,001**	**$ 166,915**	**$ 73,975**	**$ 85,552**
$ Increase/(Decrease)		$ (615,530)	$ 12,570,919	$ (11,673,645)	$ (463,361)	$ (283,086)	$ (92,941)	$ 11,577
% Increase/(Decrease)		-97.45%	78137.75%	-92.74%	-50.73%	-62.91%	-55.68%	15.65%
Expenditures								
Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified Salaries	$ 44,760	$ 45,190	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	$ 17,592	$ 17,968	$ -	$ -	$ -	$ -	$ -	$ -
Books and Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Other Operating	$ 635,939	$ 147,017	$ 100,796	$ 101,750	$ 107,750	$ 218,651	$ 135,193	$ 85,552
Capital Outlay	$ 10,434,730	$ 7,295,597	$ 441,228	$ 7,753,333	$ 12,331,050	$ 7,651,188	$ 6,892,543	$ -
Other Outgo/Debt Service	$ 182,375	$ 182,375	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ 11,315,396**	**$ 7,688,148**	**$ 542,024**	**$ 7,855,083**	**$ 12,438,800**	**$ 7,869,838**	**$ 7,027,736**	**$ 85,552**
$ Increase/(Decrease)		$ (3,627,248)	$ (7,146,124)	$ 7,313,059	$ 4,583,717	$ (4,568,962)	$ (842,102)	$ (6,942,184)
% Increase/(Decrease)		-32.06%	-92.95%	1349.21%	58.35%	-36.73%	-10.70%	-98.78%
Beginning Fund Balance	**$ 40,482,304**	**$ 29,798,526**	**$ 22,126,467**	**$ 33,878,389**	**$ 26,936,668**	**$ 14,947,869**	**$ 7,244,946**	**$ 291,185**
Audit Adjustments	$ -	$ -	$ (293,061)	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 29,798,526**	**$ 22,126,467**	**$ 33,878,389**	**$ 26,936,668**	**$ 14,947,869**	**$ 7,244,946**	**$ 291,185**	**$ 291,185**

Azusa Unified School District

Fund 25 —Capital Facilities Fund

Revenues and Expenditures Summary Report by Object

Descriptions	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2022-2023 vs 2023-2024 Increase/(Decrease)
Beginning Balance	**$ 1,376,901**	**$ 6,031,160**	**$ 5,870,331**	**$ (160,829)**
Revenues				
8010 - 8099 LCFF Revenue Sources	$ -	$ -	$ -	$ -
8100 - 8299 Federal Revenue	$ -	$ -	$ -	$ -
8300 - 8599 Other State Revenue	$ -	$ -	$ -	$ -
8600 - 8799 Other Local Revenue	$ 570,016	$ 245,510	$ 156,001	$ (89,509)
8900 - 8929 Interfund Transfers In	$ -	$ -	$ -	$ -
8930 - 8979 All Other Financing Sources	$ 4,459,010	$ 6,270		$ (6,270)
8980 - 8999 Contributions	$ -	$ -	$ -	$ -
Total Revenues	**$ 5,029,026**	**$ 251,780**	**$ 156,001**	**$ (95,779)**
Expenditures				
1000 - 1999 Certificated Personnel Salaries	$ -	$ -	$ -	$ -
2000 - 2999 Classified Personnel Salaries	$ -	$ -	$ -	$ -
3000 - 3999 Employee Benefits	$ -	$ -	$ -	$ -
4000 - 4999 Books and Supplies	$ -	$ -	$ -	$ -
5000 - 5999 Services and Other Operating Expenditures	$ 14,192	$ 25	$ -	$ (25)
6000 - 6999 Capital Outlay	$ -	$ -	$ -	$ -
7000 - 7499 Other Outgo	$ 360,575	$ 412,584	$ 326,374	$ (86,210)
7600 - 7629 Interfund Transfers Out	$ -	$ -	$ -	$ -
Total Expenditures	**$ 374,767**	**$ 412,609**	**$ 326,374**	**$ (86,235)**
Net Surplus/(Deficit)	**$ 4,654,259**	**$ (160,829)**	**$ (170,373)**	**$ (9,544)**
Audit Adjustments	$ -	$ -	$ -	$ -
Ending Fund Balance Fund 25	**$ 6,031,160**	**$ 5,870,331**	**$ 5,699,958**	**$ (170,373)**

Azusa Unified School District

Fund 25 —Capital Facilities Fund

Revenues and Expenditures Summary Report

	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated	2023-2024 Adopted	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
Revenues								
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Local Revenues	$ 532,307	$ 225,941	$ 570,016	$ 245,510	$ 156,001	$ 345,955	$ 308,685	$ 325,233
Other Sources	$ -	$ -	$ 4,459,010	$ 6,270	$ -	$ -	$ -	$ -
Total Revenues	**$ 532,307**	**$ 225,941**	**$ 5,029,026**	**$ 251,780**	**$ 156,001**	**$ 345,955**	**$ 308,685**	**$ 325,233**
$ Increase/(Decrease)		$ (306,366)	$ 4,803,085	$ (4,777,246)	$ (95,779)	$ 189,954	$ (37,270)	$ 16,549
% Increase/(Decrease)		-57.55%	2125.82%	-94.99%	-38.04%	121.76%	-10.77%	5.36%
Expenditures								
Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Books and Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Other Operating	$ 255,668	$ 7,187	$ 14,192	$ 25	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Outgo/Debt Service	$ 15,396	$ -	$ 360,575	$ 412,584	$ 326,374	$ 325,480	$ 327,445	$ 329,155
Total Expenditures	**$ 271,065**	**$ 7,187**	**$ 374,767**	**$ 412,609**	**$ 326,374**	**$ 325,480**	**$ 327,445**	**$ 329,155**
$ Increase/(Decrease)		$ (263,878)	$ 367,580	$ 37,842	$ (86,235)	$ (894)	$ 1,965	$ 1,710
% Increase/(Decrease)		-97.35%	5114.74%	10.10%	-20.90%	-0.27%	0.60%	0.52%
Beginning Fund Balance	**$ 896,905**	**$ 1,158,147**	**$ 1,376,901**	**$ 6,031,160**	**$ 5,870,331**	**$ 5,699,958**	**$ 5,720,433**	**$ 5,701,672**
Audit Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 1,158,147**	**$ 1,376,901**	**$ 6,031,160**	**$ 5,870,331**	**$ 5,699,958**	**$ 5,720,433**	**$ 5,701,672**	**$ 5,697,751**

Azusa Unified School District

Fund 30—State School Building Lease - Purchase Fund

Revenues and Expenditures Summary Report by Object

Descriptions	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2022-2023 vs 2023-2024 Increase/(Decrease)
Beginning Balance	**$ 179**	**$ 174**	**$ 178**	**$ 4**
Revenues				
8010 - 8099 LCFF Revenue Sources	$ -	$ -	$ -	$ -
8100 - 8299 Federal Revenue	$ -	$ -	$ -	$ -
8300 - 8599 Other State Revenue	$ -	$ -	$ -	$ -
8600 - 8799 Other Local Revenue	$ (5)	$ 4	$ 5	$ 1
8900 - 8929 Interfund Transfers In	$ -	$ -	$ -	$ -
8930 - 8979 All Other Financing Sources	$ -	$ -	$ -	$ -
8980 - 8999 Contributions	$ -	$ -	$ -	$ -
Total Revenues	**$ (5)**	**$ 4**	**$ 5**	**$ 1**
Expenditures				
1000 - 1999 Certificated Personnel Salaries	$ -	$ -	$ -	$ -
2000 - 2999 Classified Personnel Salaries	$ -	$ -	$ -	$ -
3000 - 3999 Employee Benefits	$ -	$ -	$ -	$ -
4000 - 4999 Books and Supplies	$ -	$ -	$ -	$ -
5000 - 5999 Services and Other Operating Expenditures	$ -	$ -	$ -	$ -
6000 - 6999 Capital Outlay	$ -	$ -	$ -	$ -
7000 - 7499 Other Outgo	$ -	$ -	$ -	$ -
7600 - 7629 Interfund Transfers Out	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Net Surplus/(Deficit)	**$ (5)**	**$ 4**	**$ 5**	**$ 1**
Audit Adjustments	$ -	$ -	$ -	$ -
Ending Fund Balance Fund 30	**$ 174**	**$ 178**	**$ 183**	**$ 5**

Azusa Unified School District

Fund 30—State School Building Lease - Purchase Fund

Revenues and Expenditures Summary Report

	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated	2023-2024 Adopted	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
Revenues								
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Local Revenues	$ 4	$ (0)	$ (5)	$ 4	$ 5	$ 2	$ 1	$ 1
Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 4**	**$ (0)**	**$ (5)**	**$ 4**	**$ 5**	**$ 2**	**$ 1**	**$ 1**
$ Increase/(Decrease)		$ (4)	$ (5)	$ 9	$ 1	$ (4)	$ (0)	$ 0
% Increase/(Decrease)		-100.85%	16566.67%	-180.00%	25.00%	-70.00%	-27.07%	20.55%
Expenditures								
Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Books and Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Other Operating	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Outgo/Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
$ Increase/(Decrease)		$ (0)	$ (5)	$ 4	$ 5	$ 2	$ 1	$ 1
% Increase/(Decrease)		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Beginning Fund Balance	**$ 176**	**$ 179**	**$ 179**	**$ 174**	**$ 178**	**$ 183**	**$ 185**	**$ 186**
Audit Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 179**	**$ 179**	**$ 174**	**$ 178**	**$ 183**	**$ 185**	**$ 186**	**$ 187**

Azusa Unified School District

Fund 35—County School Facilities Fund

Revenues and Expenditures Summary Report by Object

Descriptions	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2022-2023 vs 2023-2024 Increase/(Decrease)
Beginning Balance	**$ 12,090,426**	**$ 11,728,477**	**$ 1,861,268**	**$ (9,867,209)**
Revenues				
8010 - 8099 LCFF Revenue Sources	$ -	$ -	$ -	$ -
8100 - 8299 Federal Revenue	$ -	$ -	$ -	$ -
8300 - 8599 Other State Revenue	$ -	$ 2,334,508	$ 1,750,391	$ (584,117)
8600 - 8799 Other Local Revenue	$ (361,949)	$ 299,094	$ 312,012	$ 12,918
8900 - 8929 Interfund Transfers In	$ -	$ -	$ -	$ -
8930 - 8979 All Other Financing Sources	$ -	$ -	$ -	$ -
8980 - 8999 Contributions	$ -	$ -	$ -	$ -
Total Revenues	**$ (361,949)**	**$ 2,633,602**	**$ 2,062,403**	**$ (571,199)**
Expenditures				
1000 - 1999 Certificated Personnel Salaries	$ -	$ -	$ -	$ -
2000 - 2999 Classified Personnel Salaries	$ -	$ -	$ -	$ -
3000 - 3999 Employee Benefits	$ -	$ -	$ -	$ -
4000 - 4999 Books and Supplies	$ -	$ -	$ -	$ -
5000 - 5999 Services and Other Operating Expenditures	$ -	$ 7,315,760	$ 2,136,209	$ (5,179,551)
6000 - 6999 Capital Outlay	$ -	$ 5,185,051	$ 1,475,450	$ (3,709,601)
7000 - 7499 Other Outgo	$ -	$ -	$ -	$ -
7600 - 7629 Interfund Transfers Out	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ 12,500,811**	**$ 3,611,659**	**$ (8,889,152)**
Net Surplus/(Deficit)	**$ (361,949)**	**$ (9,867,209)**	**$ (1,549,256)**	**$ 8,317,953**
Audit Adjustments	$ -	$ -	$ -	$ -
Ending Fund Balance Fund 35	**$ 11,728,477**	**$ 1,861,268**	**$ 312,012**	**$ (1,549,256)**

Azusa Unified School District

Fund 35—County School Facilities Fund

Revenues and Expenditures Summary Report

	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated	2023-2024 Adopted	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
Revenues								
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State Revenues	$ -	$ 12,123,058	$ -	$ 2,334,508	$ 1,750,391	$ -	$ -	$ -
Other Local Revenues	$ -	$ (32,632)	$ (361,949)	$ 299,094	$ 312,012	$ 43,305	$ 51,966	$ 68,886
Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ -**	**$ 12,090,426**	**$ (361,949)**	**$ 2,633,602**	**$ 2,062,403**	**$ 43,305**	**$ 51,966**	**$ 68,886**
$ Increase/(Decrease)		$ 12,090,426	$ (12,452,375)	$ 2,995,551	$ (571,199)	$ (2,019,098)	$ 8,661	$ 16,920
% Increase/(Decrease)		0.00%	-102.99%	-827.62%	-21.69%	-97.90%	20.00%	32.56%
Expenditures								
Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Books and Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Other Operating	$ -	$ -	$ -	$ 7,315,760	$ 2,136,209	$ 355,317	$ 51,966	$ 68,886
Capital Outlay	$ -	$ -	$ -	$ 5,185,051	$ 1,475,450	$ -	$ -	$ -
Other Outgo/Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 12,500,811**	**$ 3,611,659**	**$ 355,317**	**$ 51,966**	**$ 68,886**
$ Increase/(Decrease)		$ -	$ -	$ 12,500,811	$ (8,889,152)	$ (3,256,342)	$ (303,351)	$ 16,920
% Increase/(Decrease)		0.00%	0.00%	0.00%	-71.11%	-90.16%	-85.37%	32.56%
Beginning Fund Balance	**$ -**	**$ -**	**$ 12,090,426**	**$ 11,728,477**	**$ 1,861,268**	**$ 312,012**	**$ 0**	**$ 0**
Audit Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ -**	**$ 12,090,426**	**$ 11,728,477**	**$ 1,861,268**	**$ 312,012**	**$ 0**	**$ 0**	**$ (0)**

Azusa Unified School District

Fund 40—Special Reserve Fund For Capital Outlay

Revenues and Expenditures Summary Report by Object

Descriptions	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2022-2023 vs 2023-2024 Increase/(Decrease)
Beginning Balance	**$ 10,118,612**	**$ 10,571,511**	**$ 8,561,619**	**$ (2,009,892)**
Revenues				
8010 - 8099 LCFF Revenue Sources	$ -	$ -	$ -	$ -
8100 - 8299 Federal Revenue	$ -	$ -	$ -	$ -
8300 - 8599 Other State Revenue	$ -	$ -	$ -	$ -
8600 - 8799 Other Local Revenue	$ 452,899	$ 1,090,108	$ 950,000	$ (140,108)
8900 - 8929 Interfund Transfers In	$ -	$ -	$ -	$ -
8930 - 8979 All Other Financing Sources	$ -	$ -	$ -	$ -
8980 - 8999 Contributions	$ -	$ -	$ -	$ -
Total Revenues	**$ 452,899**	**$ 1,090,108**	**$ 950,000**	**$ (140,108)**
Expenditures				
1000 - 1999 Certificated Personnel Salaries	$ -	$ -	$ -	$ -
2000 - 2999 Classified Personnel Salaries	$ -	$ -	$ -	$ -
3000 - 3999 Employee Benefits	$ -	$ -	$ -	$ -
4000 - 4999 Books and Supplies	$ -	$ 3,100,000	$ -	$ (3,100,000)
5000 - 5999 Services and Other Operating Expenditures	$ -	$ -	$ -	$ -
6000 - 6999 Capital Outlay	$ -	$ -	$ -	$ -
7000 - 7499 Other Outgo	$ -	$ -	$ -	$ -
7600 - 7629 Interfund Transfers Out	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ 3,100,000**	**$ -**	**$ (3,100,000)**
Net Surplus/(Deficit)	**$ 452,899**	**$ (2,009,892)**	**$ 950,000**	**$ 2,959,892**
Audit Adjustments	$ -	$ -	$ -	$ -
Ending Fund Balance Fund 40	**$ 10,571,511**	**$ 8,561,619**	**$ 9,511,619**	**$ 950,000**

Azusa Unified School District

Fund 40—Special Reserve Fund For Capital Outlay

Revenues and Expenditures Summary Report

	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated	2023-2024 Adopted	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
Revenues								
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Local Revenues	$ 3,061,062	$ 5,757,550	$ 452,899	$ 1,090,108	$ 950,000	$ 25,000	$ 25,000	$ 25,000
Other Sources	$ 1,300,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 4,361,062**	**$ 5,757,550**	**$ 452,899**	**$ 1,090,108**	**$ 950,000**	**$ 25,000**	**$ 25,000**	**$ 25,000**
$ Increase/(Decrease)		$ 1,396,488	$ (5,304,651)	$ 637,209	$ (140,108)	$ (925,000)	$ -	$ -
% Increase/(Decrease)		32.02%	-92.13%	140.70%	-12.85%	-97.37%	0.00%	0.00%
Expenditures								
Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Books and Supplies	$ -	$ -	$ -	$ 3,100,000	$ -	$ -	$ -	$ -
Services & Other Operating	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Outgo/Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 3,100,000**	**$ -**	**$ -**	**$ -**	**$ -**
$ Increase/(Decrease)		$ -	$ -	$ 3,100,000	$ (3,100,000)	$ -	$ -	$ -
% Increase/(Decrease)		0.00%	0.00%	0.00%	-100.00%	0.00%	0.00%	0.00%
Beginning Fund Balance	**$ -**	**$ 4,361,062**	**$ 10,118,612**	**$ 10,571,511**	**$ 8,561,619**	**$ 9,511,619**	**$ 9,536,619**	**$ 9,561,619**
Audit Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 4,361,062**	**$ 10,118,612**	**$ 10,571,511**	**$ 8,561,619**	**$ 9,511,619**	**$ 9,536,619**	**$ 9,561,619**	**$ 9,586,619**

Azusa Unified School District

Fund 51—Bond Interest and Redemption Fund

Revenues and Expenditures Summary Report by Object

Descriptions	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2022-2023 vs 2023-2024 Increase/(Decrease)
Beginning Balance	**$ 8,592,808**	**$ 7,384,726**	**$ 7,184,365**	**$ (200,361)**
Revenues				
8010 - 8099 LCFF Revenue Sources	$ -	$ -	$ -	$ -
8100 - 8299 Federal Revenue	$ -	$ -	$ -	$ -
8300 - 8599 Other State Revenue	$ -	$ -	$ -	$ -
8600 - 8799 Other Local Revenue	$ 44,569	$ -	$ -	$ -
8900 - 8929 Interfund Transfers In	$ 8,481,055	$ 8,588,444	$ 8,588,444	$ -
8930 - 8979 All Other Financing Sources	$ -	$ -	$ -	$ -
8980 - 8999 Contributions	$ -	$ -	$ -	$ -
Total Revenues	**8,525,624.00**	**$ 8,588,444**	**$ 8,588,444**	**$ -**
Expenditures				
1000 - 1999 Certificated Personnel Salaries	$ -	$ -	$ -	$ -
2000 - 2999 Classified Personnel Salaries	$ -	$ -	$ -	$ -
3000 - 3999 Employee Benefits	$ -	$ -	$ -	$ -
4000 - 4999 Books and Supplies	$ -	$ -	$ -	$ -
5000 - 5999 Services and Other Operating Expenditures	$ -	$ -	$ -	$ -
6000 - 6999 Capital Outlay	$ -	$ -	$ -	$ -
7000 - 7499 Other Outgo	$ 9,782,189	$ 8,788,805	$ 8,788,805	$ -
7600 - 7629 Interfund Transfers Out	$ -	$ -	$ -	$ -
Total Expenditures	**$ 9,782,189**	**$ 8,788,805**	**$ 8,788,805**	**$ -**
Net Surplus/(Deficit)	**$ (1,256,565)**	**$ (200,361)**	**$ (200,361)**	**$ -**
Audit Adjustments	$ 48,483	$ -	$ -	$ -
Ending Fund Balance Fund 51	**$ 7,384,726**	**$ 7,184,365**	**$ 6,984,004**	**$ (200,361)**

Azusa Unified School District

Fund 51—Bond Interest and Redemption Fund

Revenues and Expenditures Summary Report

	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated	2023-2024 Adopted	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
Revenues								
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State Revenues	$ 56,087	$ 51,476	$ 44,569	$ -	$ -	$ -	$ -	$ -
Other Local Revenues	$ 8,703,997	$ 8,799,850	$ 8,481,055	$ 8,588,444	$ 8,588,444	$ 8,588,444	$ 8,588,444	$ 8,588,444
Other Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 8,760,084**	**$ 8,851,326**	**$ 8,525,624**	**$ 8,588,444**	**$ 8,588,444**	**$ 8,588,444**	**$ 8,588,444**	**$ 8,588,444**
$ Increase/(Decrease)		$ 91,242	$ (325,702)	$ 62,820	$ -	$ -	$ -	$ -
% Increase/(Decrease)		1.04%	-3.68%	0.74%	0.00%	0.00%	0.00%	0.00%
Expenditures								
Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Books and Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Other Operating	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Outgo/Debt Service	$ 9,197,338	$ 10,572,481	$ 9,782,189	$ 8,788,805	$ 8,788,805	$ 8,788,805	$ 8,788,805	$ 8,788,805
Total Expenditures	**$ 9,197,338**	**$ 10,572,481**	**$ 9,782,189**	**$ 8,788,805**	**$ 8,788,805**	**$ 8,788,805**	**$ 8,788,805**	**$ 8,788,805**
$ Increase/(Decrease)		$ 1,375,143	$ (790,292)	$ (993,384)	$ -	$ -	$ -	$ -
% Increase/(Decrease)		14.95%	-7.47%	-10.16%	0.00%	0.00%	0.00%	0.00%
Beginning Fund Balance	**$ 10,751,217**	**$ 10,313,963**	**$ 8,592,808**	**$ 7,384,726**	**$ 7,184,365**	**$ 6,984,004**	**$ 6,783,643**	**$ 6,583,282**
Audit Adjustments	$ -	$ -	$ 48,483	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 10,313,963**	**$ 8,592,808**	**$ 7,384,726**	**$ 7,184,365**	**$ 6,984,004**	**$ 6,783,643**	**$ 6,583,282**	**$ 6,382,921**

Azusa Unified School District

Fund 67—Self Insurance Fund

Revenues and Expenditures Summary Report by Object

Descriptions	2021-2022 Actuals	2022-2023 Estimated Actuals	2023-2024 Adopted Budget	2022-2023 vs 2023-2024 Increase/(Decrease)
Beginning Balance	**$ 6,519,878**	**$ 7,145,267**	**$ 7,892,675**	**$ 747,408**
Revenues				
8010 - 8099 LCFF Revenue Sources	$ -	$ -	$ -	$ -
8100 - 8299 Federal Revenue	$ -	$ -	$ -	$ -
8300 - 8599 Other State Revenue	$ -	$ -	$ -	$ -
8600 - 8799 Other Local Revenue	$ 4,370,273	$ 4,660,752	$ 4,520,000	$ (140,752)
8900 - 8929 Interfund Transfers In	$ -	$ -	$ -	$ -
8930 - 8979 All Other Financing Sources	$ -	$ -	$ -	$ -
8980 - 8999 Contributions	$ -	$ -	$ -	$ -
Total Revenues	**$ 4,370,273**	**$ 4,660,752**	**$ 4,520,000**	**$ (140,752)**
Expenditures				**0**
1000 - 1999 Certificated Personnel Salaries	$ -	$ -	$ -	$ -
2000 - 2999 Classified Personnel Salaries	$ -	$ -	$ -	$ -
3000 - 3999 Employee Benefits	$ -	$ -	$ -	$ -
4000 - 4999 Books and Supplies	$ -	$ -	$ -	$ -
5000 - 5999 Services and Other Operating Expenditures	$ 3,744,884	$ 3,913,344	$ 3,885,271	$ (28,073)
6000 - 6999 Capital Outlay	$ -	$ -	$ -	$ -
7000 - 7499 Other Outgo	$ -	$ -	$ -	$ -
7600 - 7629 Interfund Transfers Out	$ -	$ -	$ -	$ -
Total Expenditures	**$ 3,744,884**	**$ 3,913,344**	**$ 3,885,271**	**$ (28,073)**
Net Surplus/(Deficit)	**$ 625,389**	**$ 747,408**	**$ 634,729**	**$ (112,679)**
Audit Adjustments	$ -	$ -	$ -	$ -
Ending Fund Balance Fund 67	**$ 7,145,267**	**$ 7,892,675**	**$ 8,527,404**	**$ 634,729**

Azusa Unified School District

Fund 67—Self Insurance Fund

Revenues and Expenditures Summary Report

	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Estimated	2023-2024 Adopted	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
Revenues								
LCFF Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Local Revenues	$ 5,005,560	$ 4,490,876	$ 4,370,273	$ 4,660,752	$ 4,520,000	$ 4,609,492	$ 4,530,279	$ 4,538,159
Other Sources	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 5,035,560**	**$ 4,490,876**	**$ 4,370,273**	**$ 4,660,752**	**$ 4,520,000**	**$ 4,609,492**	**$ 4,530,279**	**$ 4,538,159**
$ Increase/(Decrease)		$ (544,684)	$ (120,603)	$ 290,479	$ (140,752)	$ 89,492	$ (79,214)	$ 7,881
% Increase/(Decrease)		-10.82%	-2.69%	6.65%	-3.02%	1.98%	-1.72%	0.17%
Expenditures								
Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Classified Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Books and Supplies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Other Operating	$ (1,109,562)	$ 2,519,265	$ 3,744,884	$ 3,913,344	$ 3,885,271	$ 2,590,640	$ 3,330,681	$ 3,492,964
Capital Outlay	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Outgo/Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ (1,109,562)**	**$ 2,519,265**	**$ 3,744,884**	**$ 3,913,344**	**$ 3,885,271**	**$ 2,590,640**	**$ 3,330,681**	**$ 3,492,964**
$ Increase/(Decrease)		$ 1,971,611	$ 625,389	$ 747,408	$ 634,729	$ 2,018,852	$ 1,199,598	$ 1,045,195
% Increase/(Decrease)		-177.69%	24.82%	19.96%	16.22%	51.96%	46.31%	31.38%
Beginning Fund Balance	**$ (1,596,856)**	**$ 4,548,267**	**$ 6,519,878**	**$ 7,145,267**	**$ 7,892,675**	**$ 8,527,404**	**$ 10,546,256**	**$ 11,745,854**
Audit Adjustments								
Ending Fund Balance	**$ 4,548,267**	**$ 6,519,878**	**$ 7,145,267**	**$ 7,892,675**	**$ 8,527,404**	**$ 10,546,256**	**$ 11,745,854**	**$ 12,791,049**

Often, looking at one or two years of financial data will not provide the reader with the ability to observe financial trends. Accordingly, in this section, the District provides three years of prior data, the estimated actuals for the current year, proposed budget and three years of projected data for each District fund. The projections take into consideration economic forecasts for the State of California, local growth trends as determined by fiscal consultants, and a variety of other factors.

The Multi-Year Projections on the next following pages show some significant changes in the ending fund balance of the General Fund. Please see the following explanations regarding each fund with significant changes to the ending fund balances.

The Combined General Fund ending fund balance for 2023-2024 is projected to decrease by $1,921,940 comprised of a $6,799,279 increase in Unrestricted and a $7,721,216 decrease in Restricted. The reduction in Restricted is attributed to the expenditure of one-time funds, including the Expanded Learning Opportunities Program, Expanded Learning Opportunities Grant, and Educator Effectiveness, all of which were received in 2021-2022. The increase to Unrestricted is attributable to increases in LCFF Revenues from the COLA and Transitional Kindergarten allocation.

Per the Governor's May Revision, a COLA of 8.22% was applied to the LCFF in the Adopted Budget projection. This is excellent news, as the COLA will help the District cover the costs associated with increased health benefit contributions, step and column increases, and employer contributions to STRS and PERS. As the District moves forward with the School Reorganization process, reductions for both Certificated, Classified, and Management personnel has been included in the multi-year projections. In addition to cuts in staffing, savings for utilities are incorporated.

Multi-Year Projections

The District's multi-year projection is conservative and does not include any projected salary schedule increases. The current cost of a 1% salary increase is approximately $856,777.



Multi-Year Projections

Multi-Year Projections—Unrestricted

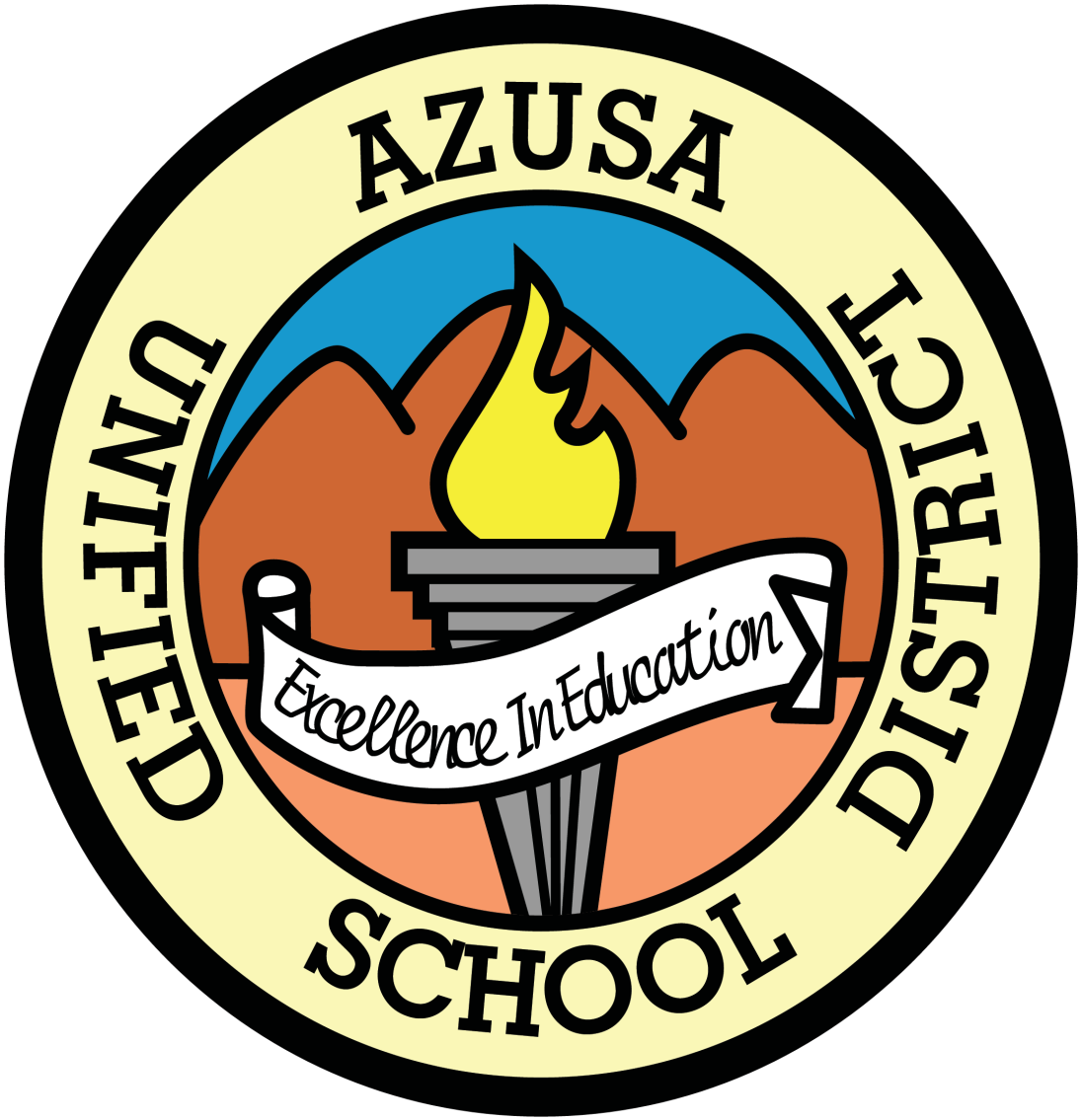
			2022-2023	CHANGE	2023-2024	CHANGE	2024-2025	CHANGE	2025-2026	CHANGE	2026-2027	CHANGE	2027-2028
REVENUES													
LCFF Sources	8010-8099		$102,848,289	$2,974,312	$105,822,601	($2,799,412)	$103,023,189	($3,052,463)	$99,970,726	$188,706	$100,159,432	$0	$100,159,432
Federal Revenues	8100-8299		$0	$0	$0		$0		$0		$0		$0
Other State Revenues	8300-8599		$1,340,315	($116,436)	$1,223,879	($29,737)	$1,194,142	($10,606)	$1,183,536	($24,759)	$1,158,777	($1,135)	$1,157,642
Other Local Revenues	8600-8799		$2,650,303	($1,083,822)	$1,566,481	$0	$1,566,481	$0	$1,566,481	$0	$1,566,481	$0	$1,566,481
TOTAL REVENUES			$106,838,907	$1,774,054	$108,612,961	($2,829,149)	$105,783,812	($3,063,069)	$102,720,743	$163,947	$102,884,690	($1,135)	$102,883,555
EXPENDITURES													
Certificated Salaries	1000-1999		$38,560,826	($194,680)	$38,366,146	$374,673	$38,740,819	$378,677	$39,119,496	$382,723	$39,502,219	$386,813	$39,889,032
Classified Salaries	2000-2999		$12,191,949	$418,948	$12,610,897	$110,372	$12,721,269	$111,539	$12,832,808	$112,717	$12,945,525	$113,910	$13,059,435
Employee Benefits	3000-3999		$18,940,013	($335,405)	$18,604,608	$380,330	$18,984,938	($195,855)	$18,789,083	$409,818	$19,198,901	$426,248	$19,625,149
Books and Supplies	4000-4999		$4,269,137	$917,395	$5,186,532	($160,726)	$5,025,806	($854,463)	$4,171,343	$39,823	$4,211,166	$0	$4,211,166
Services, Other Operating	5000-5999		$9,980,175	($717,209)	$9,262,966	$280,971	$9,543,937	$94,479	$9,638,416	$219,203	$9,857,619	($15,837)	$9,841,782
Capital Outlay	6000-6999		$2,790,224	($2,292,663)	$497,561	$0	$497,561	$0	$497,561	$0	$497,561	$0	$497,561
Other Outgo	7100-7499		$1,268,387	($70,121)	$1,198,266	$0	$1,198,266	$0	$1,198,266	$0	$1,198,266	$0	$1,198,266
Indirect Costs	7300-7399		($1,447,175)	($520,512)	($1,967,687)	$931,358	($1,036,329)	($26,861)	($1,063,190)	($27,654)	($1,090,844)	($27,984)	($1,118,828)
Required Deductions			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
TOTAL EXPENDITURES			$86,553,536	($2,794,247)	$83,759,289	$1,916,978	$85,676,267	($492,484)	$85,183,783	$1,136,630	$86,320,413	$883,150	$87,203,563
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES			$20,285,371	$4,568,301	$24,853,672	($4,746,127)	$20,107,545	($2,570,585)	$17,536,960	($972,683)	$16,564,277	($884,285)	$15,679,992
OTHER FINANCING SOURCES/USES													
Interfund Transfers													
In	8900-8929		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Out	7600-7629		$580,000	$420,000	$1,000,000	$0	$1,000,000	$0	$1,000,000	$0	$1,000,000	$0	$1,000,000
Other Sources/Uses													
Sources	8930-8979		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Uses	7630-7699		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Contributions to Restricted Programs	8980-8999		($20,252,504)	($1,879,481)	($22,131,985)	($416,979)	($22,548,964)	$5,681,184	($16,867,780)	($178,678)	($17,046,458)	($325,678)	($17,372,136)
TOTAL OTHER FINANCING			($20,832,504)	($2,299,481)	($23,131,985)	($416,979)	($23,548,964)	$5,681,184	($17,867,780)	($178,678)	($18,046,458)	($325,678)	($18,372,136)
NET INCREASE (DECREASE) IN FUND BALANCE			($547,133)	$2,268,820	$1,721,687	($5,163,106)	($3,441,419)	$3,110,599	($330,820)	($1,151,361)	($1,482,181)	($1,209,963)	($2,692,144)
Beginning Fund Balance			$16,688,020		$16,140,887		$17,862,574		$14,421,155		$14,090,335		$12,608,154
Ending Fund Balance			$16,140,887		$17,862,574		$14,421,155		$14,090,335		$12,608,154		$9,916,010
Components of Ending Fund Balance													
a) Nonspendable													
Revolving Cash			$25,000		$25,000		$25,000		$25,000		$25,000		$25,000
Stores			$0		$0		$0		$0		$0		$0
Prepaid Items			$1,195,837		$1,004,846		$813,855		$622,864		$431,873		$240,882
b) Restricted			$0		$0		$0		$0		$0		
c) Committed			$0		$0		$0		$0		$0		
d) Assigned													
Supplemental & Concentration Carryover			$5,473,802		$8,192,892		$7,055,237		$6,984,254		$6,312,903		$5,040,270
Concentration Grant Add On Carryover			$4,956,894		$3,456,034		$2,318,387		$2,247,393		$1,576,033		$303,388
TK Grant Add On Carryover			$13,103		$133,983		$133,983		$133,983		$133,983		$133,983
Future Rising Costs			$0		$0		$0		$0		$0		$0
e) Unassigned/Unappropriated													
Reserve for Economic Uncertainty			$4,476,251		$5,049,819		$4,074,693		$4,076,841		$4,128,362		$4,172,487
Unassigned/Unappropriated			$0		$0		$0		$0		$0		$0

Multi-Year Projections— Restricted

			2022-2023	CHANGE	2023-2024	CHANGE	2024-2025	CHANGE	2025-2026	CHANGE	2026-2027	CHANGE	2027-2028
REVENUES													
LCFF Sources	8010-8099		$0	$0		$0	$0	$0	$0	$0	$0	$0	$0
Federal Revenues	8100-8299		$20,089,368	$10,449,616	$30,538,984	($23,561,874)	$6,977,110	$0	$6,977,110	$0	$6,977,110	$0	$6,977,110
Other State Revenues	8300-8599		$29,841,689	($10,950,753)	$18,890,936	($3,515,520)	$15,375,416	($5,767)	$15,369,649	($7,535)	$15,362,114	($19,351)	$15,342,763
Other Local Revenues	8600-8799		$8,896,509	($534,036)	$8,362,473	$0	$8,362,473	$0	$8,362,473	$0	$8,362,473	$0	$8,362,473
TOTAL REVENUES			$58,827,566	($1,035,173)	$57,792,393	($27,077,394)	$30,714,999	($5,767)	$30,709,232	($7,535)	$30,701,697	($19,351)	$30,682,346
EXPENDITURES													
Certificated Salaries	1000-1999		$12,755,433	$238,451	$12,993,884	($1,236,658)	$11,757,226	$124,054	$11,881,280	$125,366	$12,006,646	$126,691	$12,133,337
Classified Salaries	2000-2999		$6,166,315	$255,947	$6,422,262	($11,420)	$6,410,842	$64,457	$6,475,299	$65,161	$6,540,460	$65,874	$6,606,334
Employee Benefits	3000-3999		$11,326,218	$219,841	$11,546,059	($316,255)	$11,229,804	$115,815	$11,345,619	$119,499	$11,465,118	$123,347	$11,588,465
Books and Supplies	4000-4999		$6,978,663	$20,571,193	$27,549,856	($22,360,796)	$5,189,060	($5,767)	$5,183,293	($7,535)	$5,175,758	($19,351)	$5,156,407
Services, Other Operating	5000-5999		$17,720,360	$3,018,473	$20,738,833	($9,475,200)	$11,263,633	$238,665	$11,502,298	$250,598	$11,752,896	$263,128	$12,016,024
Capital Outlay	6000-6999		$3,590,540	($3,461,995)	$128,545	($89,482)	$39,063	$0	$39,063	$0	$39,063	$0	$39,063
Other Outgo	7100-7499		$2,530,815	$2,591	$2,533,406	$0	$2,533,406	$0	$2,533,406	$0	$2,533,406	$0	$2,533,406
Indirect Costs	7300-7399		$1,006,458	$648,691	$1,655,149	($931,358)	$723,791	$26,861	$750,652	$27,654	$778,306	$27,984	$806,290
Required Deductions			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL EXPENDITURES			$62,074,802	$21,493,192	$83,567,994	($34,421,169)	$49,146,825	$564,085	$49,710,910	$580,743	$50,291,653	$587,673	$50,879,326
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND			($3,247,236)	($22,528,365)	($25,775,601)	$7,343,775	($18,431,826)	($569,852)	($19,001,678)	($588,278)	($19,589,956)	($607,024)	($20,196,980)
OTHER FINANCING SOURCES/USES													
Interfund Transfers													
In	8900-8929		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Out	7600-7629		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Sources/Uses													
Sources	8930-8979		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Uses	7630-7699		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Contributions to Restricted Programs	8980-8999		$20,252,504	$1,879,481	$22,131,985	$416,979	$22,548,964	($5,681,184)	$16,867,780	$178,678	$17,046,458	$325,678	$17,372,136
TOTAL OTHER FINANCING			$20,252,504	$1,879,481	$22,131,985	$416,979	$22,548,964	($5,681,184)	$16,867,780	$178,678	$17,046,458	$325,678	$17,372,136
NET INCREASE (DECREASE) IN FUND BALANCE			$17,005,268	($20,648,884)	($3,643,616)	$7,760,754	$4,117,138	($6,251,036)	($2,133,898)	($409,600)	($2,543,498)	($281,346)	($2,824,844)
Beginning Fund Balance			$12,188,074		$29,193,342		$25,549,726		$29,666,864		$27,532,966		$24,989,468
Ending Fund Balance			$29,193,342		$25,549,726		$29,666,864		$27,532,966		$24,989,468		$22,164,624
Components of Ending Fund Balance													
a) Nonspendable													
Revolving Cash			$0		$0		$0		$0		$0		$0
Stores			$0		$0		$0		$0		$0		$0
Prepaid Items			$0		$0		$0		$0		$0		$0
b) Restricted			$29,193,342		$25,549,726		$29,666,864		$27,532,966		$24,989,468		$22,164,624
c) Committed			$0		$0		$0		$0		$0		$0
d) Assigned			$0		$0		$0		$0		$0		$0
e) Unassigned/Unappropriated			$0		$0		$0		$0		$0		$0
Reserve for Economic Uncertainty													
Unassigned/Unappropriated			$0		$0		$0		$0		$0		$0

Multi-Year Projections— Combined

		2022-2023	CHANGE	2023-2024	CHANGE	2024-2025	CHANGE	2025-2026	CHANGE	2026-2027	CHANGE	2027-2028
REVENUES												
LCFF Sources	8010-8099	$102,848,289	$2,974,312	$105,822,601	($2,799,412)	$103,023,189	($3,052,463)	$99,970,726	$188,706	$100,159,432	$0	$100,159,432
Federal Revenues	8100-8299	$20,089,368	$10,449,616	$30,538,984	($23,561,874)	$6,977,110	$0	$6,977,110	$0	$6,977,110	$0	$6,977,110
Other State Revenues	8300-8599	$31,182,004	($11,067,189)	$20,114,815	($3,545,257)	$16,569,558	($16,373)	$16,553,185	($32,294)	$16,520,891	($20,486)	$16,500,405
Other Local Revenues	8600-8799	$11,546,812	($1,617,858)	$9,928,954	$0	$9,928,954	$0	$9,928,954	$0	$9,928,954	$0	$9,928,954
TOTAL REVENUES		$165,666,473	$738,881	$166,405,354	($29,906,543)	$136,498,811	($3,068,836)	$133,429,975	$156,412	$133,586,387	($20,486)	$133,565,901
EXPENDITURES												
Certificated Salaries	1000-1999	$51,316,259	$43,771	$51,360,030	($861,985)	$50,498,045	$502,731	$51,000,776	$508,089	$51,508,865	$513,504	$52,022,369
Classified Salaries	2000-2999	$18,358,264	$674,895	$19,033,159	$98,952	$19,132,111	$175,996	$19,308,107	$177,878	$19,485,985	$179,784	$19,665,769
Employee Benefits	3000-3999	$30,266,231	($115,564)	$30,150,667	$64,075	$30,214,742	($80,040)	$30,134,702	$529,317	$30,664,019	$549,595	$31,213,614
Books and Supplies	4000-4999	$11,247,800	$21,488,588	$32,736,388	($22,521,522)	$10,214,866	($860,230)	$9,354,636	$32,288	$9,386,924	($19,351)	$9,367,573
Services, Other Operating	5000-5999	$27,700,535	$2,301,264	$30,001,799	($9,194,229)	$20,807,570	$333,144	$21,140,714	$469,801	$21,610,515	$247,291	$21,857,806
Capital Outlay	6000-6999	$6,380,764	($5,754,658)	$626,106	($89,482)	$536,624	$0	$536,624	$0	$536,624	$0	$536,624
Other Outgo	7100-7499	$3,799,202	($67,530)	$3,731,672	$0	$3,731,672	$0	$3,731,672	$0	$3,731,672	$0	$3,731,672
Indirect Costs	7300-7399	($440,717)	$128,179	($312,538)	$0	($312,538)	$0	($312,538)	$0	($312,538)	$0	($312,538)
Required Deductions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL EXPENDITURES		$148,628,338	$18,698,945	$167,327,283	($32,504,191)	$134,823,092	$71,601	$134,894,693	$1,717,373	$136,612,066	$1,470,823	$138,082,889
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		$17,038,135	($17,960,064)	($921,929)	$2,597,648	$1,675,719	($3,140,437)	($1,464,718)	($1,560,961)	($3,025,679)	($1,491,309)	($4,516,988)
OTHER FINANCING SOURCES/USES												
Interfund Transfers												
In	8900-8929	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Out	7600-7629	$580,000	$0	$1,000,000	$0	$1,000,000	$0	$1,000,000	$0	$1,000,000	$0	$1,000,000
Other Sources/Uses												
Sources	8930-8979	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Uses	7630-7699	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Contributions to Restricted Programs	8980-8999	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL OTHER FINANCING		($580,000)	$0	($1,000,000)	$0	($1,000,000)	$0	($1,000,000)	$0	($1,000,000)	$0	($1,000,000)
NET INCREASE (DECREASE) IN FUND BALANCE		$16,458,135	($17,960,064)	($1,921,929)	$2,597,648	$675,719	($3,140,437)	($2,464,718)	($1,560,961)	($4,025,679)	($1,491,309)	($5,516,988)
Beginning Fund Balance		$28,876,094		$45,334,229		$43,412,300		$44,088,019		$41,623,301		$37,597,622
Ending Fund Balance		$45,334,229		$43,412,300		$44,088,019		$41,623,301		$37,597,622		$32,080,634
Components of Ending Fund Balance												
a) Nonspendable												
Revolving Cash		$25,000		$25,000		$25,000		$25,000		$25,000		$25,000
Stores		$0		$0		$0		$0		$0		$0
Prepaid Items		$1,195,837		$1,004,846		$813,855		$622,864		$431,873		$240,882
b) Restricted		$29,193,342		$25,549,726		$29,666,864		$27,532,966		$24,989,468		$22,164,624
c) Committed		$0		$0		$0		$0		$0		
d) Assigned												
Supplemental & Concentration Carryover		$5,473,802		$8,192,892		$7,055,237		$6,984,254		$6,312,903		$5,040,270
Concentration Grant Add-On Carryover		$4,956,894		$3,456,034		$2,318,387		$2,247,393		$1,576,033		$303,388
TK Grant Add On Carryover		$13,103		$133,983		$133,983		$133,983		$133,983		$133,983
Future Rising Costs		$0		$0		$0		$0		$0		$0
e) Unassigned/Unappropriated												
Reserve for Economic Uncertainty		$4,476,251		$5,049,819		$4,074,693		$4,076,841		$4,128,362		$4,172,487
Unassigned/Unappropriated		$0		$0		$0		$0		$0		$0


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School site budgets are calculated based on projected student enrollment for each site. Sites receive 100% of this allocation in the Adopted Budget, budgets are adjusted in January based on the site's actual California Basic Education Data System (CBEDS) student enrollment reported each October and certified each December. Each site administrator and principal allocates total dollar allowance to meet the specific needs of their site and students. When a site's CBEDS enrollment increases compared to projections, they receive additional discretionary dollars in January of that fiscal year. When enrollment decreases compared to projections, the site allocation are adjusted to account for the change in enrollment. School sites are not authorized to carry forward unspent allocations.

According to the Elementary and Secondary Education Act, as reauthorized by the Every Student Succeeds Act (ESSA), Section 1118[c][1], LEAs may receive Title I, Part A funds only if State and local funds will be used in schools served to provide services that, taken as a whole, are at least comparable or substantially comparable to services in schools that are not receiving Title I, Part A funds (ESSA sections 1118[c][1][A-B] and 34 Code of Federal Regulations [CFR] 200.29[b][2][vii]).

Demonstrating comparability of services is a prerequisite for receiving Title I, Part A funds. Title I, Part A allocations are made annually; therefore, comparability is an annual requirement. AUSD annually completes calculations that demonstrate that all schools in the District are providing comparable services using State and local funds. The District may not discriminate (either intentionally or unintentionally) against any schools funded with Title I, Part A simply because these schools receive Federal funds. School sites receive equitable personnel and resources from the various divisions of Educational Services through the District offices. Those resources are not reflected in the site discretionary tables.





2023-2024 Projected Enrollment: 310

Resource #	Resource Description	Salary & Benefits	Materials & Supplies	Total Site Allocations	
00210.0	Unrestricted General Fund Discretionary Fund	$ 11,471	$ 8,370	$ 19,841	
07091.0	LCAP - Supplemental/Concentration Fund	$ -	$ -	$ -	*
30100.0	Title I Part A Fund	$ 158,666	$ 7,013	$ 165,679	
Various	CTEIG, Perkins & K12SWP Funds			$ -	
	Total	$ 170,137	$ 15,383	$ 185,520	

* LCAP Site Allocations to be determined in August 2023 due to School Reorganization



2023-2024 Projected Enrollment: 475

Resource #	Resource Description	Salary & Benefits	Materials & Supplies	Total Site Allocations	
00213.0	Unrestricted General Fund Discretionary Fund	$ 18,205	$ 13,284	$ 31,489	
07091.0	LCAP - Supplemental/Concentration Fund	$ -	$ -	$ -	*
30100.0	Title I Part A Fund	$ -	$ -	$ -	
Various	CTEIG, Perkins & K12SWP Funds	$ -	$ -	$ -	
	Total	$ 18,205	$ 13,284	$ 31,489	

* LCAP Site Allocations to be determined in August 2023 due to School Reorganization



2023-2024 Projected Enrollment: 535

Resource #	Resource Description	Salary & Benefits	Materials & Supplies	Total Site Allocations	
00214.0	Unrestricted General Fund Discretionary Fund	$ 19,796	$ 14,445	$ 34,241	
07091.0	LCAP - Supplemental/Concentration Fund	$ -	$ -	$ -	*
30100.0	Title I Part A Fund	$ 241,472	$ 44,596	$ 286,068	
Various	CTEIG, Perkins & K12SWP Funds	$ -	$ -	$ -	
	Total	$ 261,268	$ 59,041	$ 320,309	

* LCAP Site Allocations to be determined in August 2023 due to School Reorganization



2023-2024 Projected Enrollment: 284

Resource #	Resource Description	Salary & Benefits	Materials & Supplies	Total Site Allocations	
00216.0	Unrestricted General Fund Discretionary Fund	$ 10,510	$ 7,668	$ 18,178	
07091.0	LCAP - Supplemental/Concentration Fund	$ -	$ -	$ -	*
30100.0	Title I Part A Fund	$ 181,714	$ 6,323	$ 188,037	
Various	CTEIG, Perkins & K12SWP Funds	$ -	$ -	$ -	
	Total	$ 192,224	$ 13,991	$ 206,215	

* LCAP Site Allocations to be determined in August 2023 due to School Reorganization



2023-2024 Projected Enrollment: 374

Resource #	Resource Description	Salary & Benefits	Materials & Supplies	Total Site Allocations	
00218.0	Unrestricted General Fund Discretionary Fund	$ 13,830	$ 10,309	$ 24,139	
07091.0	LCAP - Supplemental/Concentration Fund	$ -	$ -	$ -	*
30100.0	Title I Part A Fund	$ 226,792	$ 7,680	$ 234,472	
Various	CTEIG, Perkins & K12SWP Funds	$ -	$ -	$ -	
	Total	$ 240,622	$ 17,989	$ 258,611	

* LCAP Site Allocations to be determined in August 2023 due to School Reorganization



2023-2024 Projected Enrollment: 565

Resource #	Resource Description	Salary & Benefits	Materials & Supplies	Total Site Allocations	
00219.0	Unrestricted General Fund Discretionary Fund	$ 20,906	$ 15,255	$ 36,161	
07091.0	LCAP - Supplemental/Concentration Fund	$ -	$ -	$ -	*
30100.0	Title I Part A Fund	$ 280,270	$ 23,569	$ 303,839	
Various	CTEIG, Perkins & K12SWP Funds	$ -	$ -	$ -	
	Total	$ 301,176	$ 38,824	$ 340,000	

* LCAP Site Allocations to be determined in August 2023 due to School Reorganization



2023-2024 Projected Enrollment: 612

Resource #	Resource Description	Salary & Benefits	Materials & Supplies	Total Site Allocations	
00000.0	Unrestricted General Fund Discretionary Fund	$ 22,644	$ 16,524	$ 39,168	
07091.0	LCAP - Supplemental/Concentration Fund	$ -	$ -	$ -	*
30100.0	Title I Part A Fund	$ 223,863	$ 161,956	$ 385,819	
Various	CTEIG, Perkins & K12SWP Funds	$ -	$ -	$ -	
	Total	$ 246,507	$ 178,480	$ 424,987	

* LCAP Site Allocations to be determined in August 2023 due to School Reorganization

GLADSTONE
MIDDLE SCHOOL

2023-2024 Projected Enrollment: 1416

Resource #	Resource Description	Salary & Benefits	Materials & Supplies	Total Site Allocations	
00000.0	Unrestricted General Fund Discretionary Fund	$ 52,393	$ 82,128	$ 134,521	
07091.0	LCAP - Supplemental/Concentration Fund	$ -	$ -	$ -	*
30100.0	Title I Part A Fund	$ 128,599	$ 350,092	$ 478,691	
Various	CTEIG, Perkins & K12SWP Funds	$ -	$ -	$ -	
	Total	$ 180,992	$ 432,220	$ 613,212	

* LCAP Site Allocations to be determined in August 2023 due to School Reorganization



2023-2024 Projected Enrollment: 1790

Resource #	Resource Description	Salary & Benefits	Materials & Supplies	Total Site Allocations	
00000.0	Unrestricted General Fund Discretionary Fund	$ 66,231	$ 268,500	$ 334,731	
07091.0	LCAP - Supplemental/Concentration Fund	$ -	$ -	$ -	*
30100.0	Title I Part A Fund	$ 147,607	$ 67,589	$ 215,196	
Various	CTEIG, Perkins & K12SWP Funds	$ 15,000	$ 235,475	$ 250,475	
	Total	$ 228,838	$ 571,564	$ 800,402	

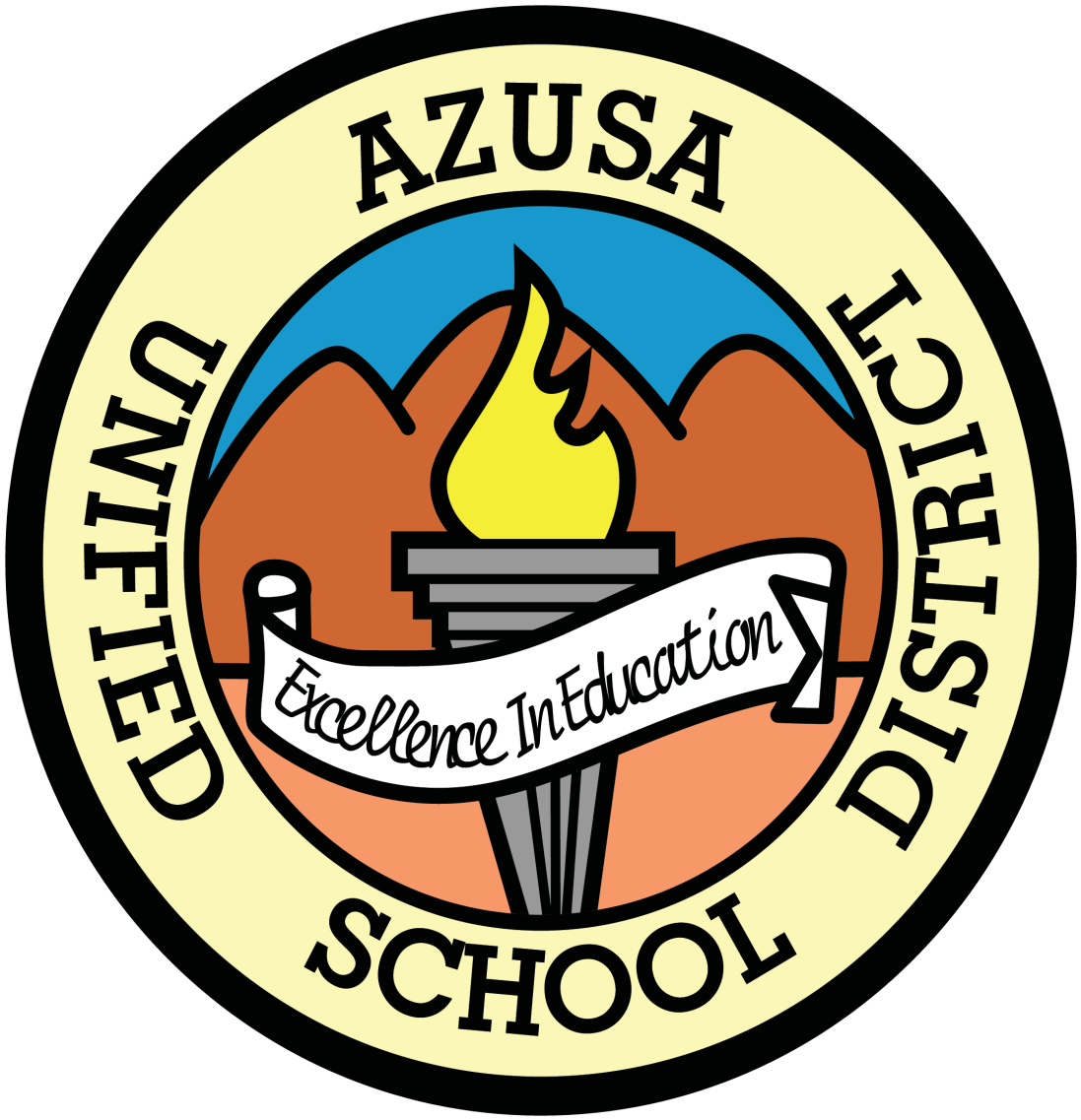
* LCAP Site Allocations to be determined in August 2023 due to School Reorganization



2023-2024 Projected Enrollment: 190

Resource #	Resource Description	Salary & Benefits	Materials & Supplies	Total Site Allocations	
00000.0	Unrestricted General Fund Discretionary Funds	$ 7,028	$ 28,500	$ 35,528	
07091.0	LCAP - Supplemental/Concentration Funds	$ -	$ -	$ -	*
30100.0	Title I Part A Funds	$ -	$ 18,929	$ 18,929	
Various	CTEIG, Perkins & K12SWP Funds	$ -	$ -	$ -	
	Total	$ 7,028	$ 47,429	$ 54,457	

* LCAP Site Allocations to be determined in August 2023 due to School Reorganization


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Glossary of Terms

The purpose of this glossary is to provide definitions of terms that are currently used in school business discussions. The definitions used herein are written for the layperson. The definitions are appropriate for this intended purpose. However, in their simplification, they lose some of their accuracy. This glossary should not be used as a technical guide for professionals with responsibility for implementing the many regulations associated with management of school district finances.

AB 1200

Reference to Assembly Bill 1200 (Chapter 1213, Statutes of 1991) that imposed major fiscal accountability controls on school districts and county offices of education by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices. See Education Code Section 1240 et sec. and 42131 et sec. Effective 2013-14, this program was subsumed into the Local Control Funding Formula (LCFF).

AB 727

Reference to Assembly Bill 727, passed in 1998, which changed the definition of ADA from including excused student absences to excluding excused absences. The change in law was to have no effect on the District's total revenue. However, if the District has a higher than normal absence rate, it can result in a significant loss in revenue due to AB 727.

Account

A method of categorizing financial transactions by type.

Accountability

The notion that people (e.g., students or teachers) or an organization (e.g., a school, school district, or State Department of Education) should be held responsible for improving student achievement and should be rewarded or sanctioned for their success or lack of success in doing so.

Account Code

A number assigned to sources of revenue, purpose of expenditures, assets, liabilities, and fund balances.

School Finance

Glossary of Terms

Accounting Period

The period of time represented by published financial statements. California school districts prepare financial statements for a fiscal year beginning July 1st and ending June 30th.

Accounts Payable

An account that reflects amounts owed by the District for goods and services received but not paid for at the date of the financial report. Accounts payable may include amounts owed to vendors, employees, financial institutions, etc. Amounts reported here are payable within a short period of time, usually less than one year.

Accounts Receivable

An account that reflects amounts owed to the District for goods and services. These amounts should be paid to the District within a short period of time, typically within one year.

Accrual Basis Accounting

Transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

Achievement Gap

Student achievement tests consistently show that certain groups of children score far below children in other groups. The data documents a strong association between poverty and students' academic success or lack of it. While poverty is not unique to any ethnicity, it does exist in disproportionate rates among African Americans, Hispanics, and other minorities. The reasons behind the achievement gap are multifaceted. They do, to some degree, stem from factors that children bring with them to school. However, other factors that contribute to the gap may stem from students' school experiences.

Achievement Test

A test to measure a student's knowledge and skills.

Adult Education

Classes for students, usually adults, offered by local school districts.

Ad Valorem Taxes

Taxes based on the value of property, such as the standard property tax, are called ad valorem taxes. The only new taxes based on the value of property that are allowed today are those imposed with voter approval for capital facilities bonded indebtedness. Since Proposition 13, properties in California are adjusted to the true market value primarily at the time of property transfer.

Affordable Care Act (ACA)

A Federal law enacted to ensure that all Americans have access to affordable health insurance. The ACA mandates that employers offer health coverage for employees that work on average more than 30 hours per week or 130 hours per month.

Allocated Personnel Unit (APU)

A simplified staffing formula, which equitably distributes available staffing dollars. Each school site receives a total site allocation covering all personnel for the campus except for Plant Operations, Food Services, Special Education and other categorically funded personnel. The Allocated Personnel Unit (APU) formula is based on the equivalency of one full-time teaching position and varies by position based upon the salary and length of work year as compared to that of a teacher.

Alternative Retirement System (APPLE)

Retirement plan for part-time and limited-service employees not covered under PERS, STRS or collective bargaining.

American Rescue Plan Act (ARP Act)

This federal stimulus funding is the third act of federal relief in response to COVID-19. The U.S. Congress passed the ARP Act and it was signed into law on March 11, 2021. The main funding source in the ARP Act is the Elementary and Secondary School Emergency Relief (ESSER III) Fund.

Apportionments

State aid given to a school district or county office of education. Apportionments are calculated three times for each school year. The First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (See Attendance Reports); the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA, except for programs where the annual count of ADA is used.

Appropriations

Funds set aside or budgeted by the state or local school districts for a specific time period and a specific purpose.

Assembly Bill 86 (AB 86)

COVID-19 relief and school reopening, reporting, and public health requirements. Signed by the Governor on March 5, 2021, the California Legislature provided $6.6 billion in the Assembly Bill 86 COVID-19 relief package for In-Person Instruction (IPI) Grants and Expanded Learning Opportunities (ELO) Grants.

Assessed Valuation (AV)

The total value of property within a school district as determined by state and county assessors. The AV of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriation levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations.

Associated Student Body (ASB)

An organization of students with the purpose to raise and spend money on behalf of the students approved by the governing body of the organization and by the school authorities, and not in conflict with the authority and responsibility of the public-school officials.

Attendance Reports

Each school district reports its attendance three times during a school year. The First Principal Apportionment Average Daily Attendance (ADA), called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last full school month ending on or before April 15. Fiscal or annual ADA is based on the count from July 1 through June 30. Historically, the final recalculation of the apportionment is based on the P-2 ADA except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA. In addition, under certain circumstance when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Audit

A formal examination of records and documents, and the securing of other evidence, for the purpose of determining whether transactions are complete and accurately recorded in the accounts; and that the statements fairly represent the financial transactions and condition of the District. An independent audit of a school district's financial reports is required annually.

Average Daily Attendance (ADA)

The total number of days of student attendance divided by the total number of days in the regular school year. A student attending every day would equal one ADA. ADA is not the same as enrollment, which is the number of students enrolled in each school and district. (This number is determined by counting students on a given day in October.) ADA is lower than enrollment due to factors such as students moving, dropping out, or staying home due to illness. The state uses a school district's ADA to determine its general purpose (revenues) and other funding. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year (See Attendance Reports).

Balance Sheet

A formal financial statement that reports the value of assets, liabilities, and fund balance as of a specific date.

Benefit Assessment Districts

See Maintenance Assessment Districts.

Bilingual Education

Programs for students with limited proficiency in English. Some federal and state categorical funds are targeted for bilingual education.

Bond

A written obligation to pay a specified sum of money, (face value), at a fixed time in the future, (date of maturity). Bonds generally carry interest at a fixed rate but may carry variable rates as well.

Bonded Debt Limit

The maximum amount of bonded debt for which a school district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the District.

Bonded Indebtedness

An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the electorate approves the taxes.

Bond Measure

Bonds allow school districts to borrow funds to pay for a large capital investment-much as a person borrows to purchase a home. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote, which requires greater accountability measures. Local property owners, through an increase in property taxes, repay the principal and interest. A simple majority of state voters must approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

Budget

A plan of financial operation embodying an estimate of adopted expenditures for a given period or purpose and the adopted means of funding them.

Budgeting

The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

California Assessment of Student Performance and Progress (CAASPP)

The CAASPP System replaced the Standardized Testing and Reporting (STAR) Program, which became inoperative on July 1, 2013 and encompasses the following assessments and student participation requirements:

- Smarter Balanced Summative Assessments for English language arts/literacy (ELA) and mathematics in grades three through eight and eleven.
- Alternate assessments for English language arts/literacy and mathematics in grades three through eight and eleven.
- Science assessments in grades five, eight, and ten (i.e., California Standards Tests (CSTs), California Modified Assessment (CMA), and California Alternate Performance Assessment (CAPA).
- Standards-based tests in Spanish (STS) for reading/language arts in grades two through eleven (optional).

California Basic Education Data System (CBEDS)

The statewide system of collecting enrollment, staffing, and salary data from all school districts on a specific day each October.

California Basic Education Skills Test (CBEST)

Required for anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

California English Language Development Test (CELDT)

A test used to assess student's language proficiency in English, specifically listening, speaking, reading, and writing.

California High School Exit Exam (CAHSEE)

The exam that students must pass to graduate from a California high school. The exam assesses skills on California content standards for both English, Language Arts and Mathematics.

Capital Outlay

Expenditures for the replacement of equipment, major renovation, or new schools.

Career Technical Education (CTE)

A program of study that involves a multiyear sequence of courses that integrates core academic knowledge with technical and occupational knowledge to provide students with a pathway to postsecondary education and careers.

Categorical Aid

Funds from the state or federal government granted to qualifying school districts for specialized programs regulated and controlled by federal or state law, or by regulation. An example of a specialized program would be Special Education. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their LCFF revenues.

School Finance Glossary of Terms

Certificated/Credentialed Employees

Teachers and most administrators must meet California's requirements for a teaching credential. These requirements include having a bachelor's degree, completing additional required coursework, and passing the California Basic Educational Skills Test (CBEST). However, teachers who have not yet acquired a credential but have an emergency permit can teach in the classroom and are counted in this category.

Certificates of Participation (COP)

A financing technique, which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement). The primary difference between a COP and a General Obligation Bond is that a General Obligation Bond is voter approved debt as opposed to a COP which is not voter approved.

Classified Personnel

Employees who hold positions that do not require credentials including aides, custodians, clerical personnel, transportation, food services, and other non-teaching personnel.

Class Size Reduction (CSR)

Initiated in the 1996–97 school year for kindergarten through third grade, the state has two programs that provide incentive funding for schools to reduce or maintain class sizes of no more than 20 students per teacher. One program covers kindergarten through third grade classes. A separate program supports smaller classes for core academic subjects in 9th grade. The existing CSR program was replaced in the 2013-14 fiscal year with the passage of the LCFF, which has mandates as to the allowable sizes of classes in grades K-3. The funding is now a grade span adjustment to the LCFF in grades K-3.

Comparative Analysis

Comparative Analysis of a District's Income and Expenditures as compared to other agencies.

Concurrently Enrolled

Pupils who are enrolled both in a regular program for at least the minimum school day and in a class for adults. Such a student will generate both regular average daily attendance (ADA) for the time in the regular program and concurrently enrolled ADA for the time in Adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, a student can generate more than one unit of ADA.

Consumer Price Index (CPI)

A measure of the cost of living compiled by the United States Bureau of Labor Statistics. The Consumer Price Index is one of several measures of economic change. Salary adjustments and other costs can be linked to the Consumer Price Index, which is sometimes used as a factor to measure inflation.

Content Standards Test (CST)

A test specifically for California schools aligned with State standards that describe what students should know and be able to do in each grade level. The test is given to students in grades 2 through 11 as part of the State's STAR Program.

Contribution

A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs. Contributions occur in most districts, which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general-purpose funds to special purpose programs.

Coronavirus Aid, Relief, and Economic Security Act (CARES Act)

Federal relief package signed into law on March 27, 2020 by the U.S. Congress in response to the 2019 Novel Coronavirus (COVID-19). Provides states with both funding and streamlined waivers to give State educational agencies (SEAs) necessary flexibilities to respond to the COVID-19 pandemic. The two main funding sources are the Elementary and Secondary School Emergency Relief Fund (ESSER I Fund) and the Governor's Emergency Education Relief Fund (GEER I Fund). This funding will provide local educational agencies (LEAs) with emergency relief funds to address the impact COVID-19 has had, and continues to have, on elementary and secondary schools across the nation.

Coronavirus disease 2019 (COVID-19)

An infectious disease caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2). The quick transmission of COVID-19 from person to person caused the World Health Organization (WHO) to declare the COVID-19 outbreak a pandemic in March 2020.

Coronavirus Relief Funds (CRF)

Federal funds provided to the state from the Coronavirus Aid, Relief, and Economic Security (CARES) Act. One of three funding sources available for Learning Loss Mitigation Funding (LLMF). Expenditures under the CRF must be incurred "due to" the public health emergency and must be used for actions taken to respond to the COVID-19 emergency.

Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act)

This federal stimulus funding enacted on December 27, 2020 by the U.S. Congress is the second act of federal relief in response to the 2019 Novel Coronavirus (COVID-19), following the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The two main funding sources are the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund) and the Governor's Emergency Education Relief Fund (GEER II Fund). This funding will provide local educational agencies (LEAs) with emergency relief funds to address the impact COVID-19 has had, and continues to have, on elementary and secondary schools across the nation.

Cost of Living Adjustment (COLA)

An increase in funding for schools from the state or federal government due to inflation. In California, the law states that schools should receive a certain Cost of Living Adjustment based on the Implicit Price Deflator for State and Local Government Purchases of Goods and Services. (See Education Code Section 42238.1.)

Credit Rating

A rating that establishes the school district's relative risk to a purchaser of debt in comparison with other debt issued by other entities. Debt of public entities is rated by one or more of three rating agencies – Moody's Investors Services, Standard and Poor's, and Fitch Investment Services.

Criteria and Standards

Local district budgets must meet state-adopted provisions of criteria and standards. These provisions establish minimum fiscal standards that school districts, county offices of education and the State use to monitor district fiscal solvency and accountability. (See Education Code Sections 33127 et sec.)

Current Operating Expenditures

Education expenditures for the daily operation of the school programs such as expenditures for administration, instruction, health services, transportation, and operation and maintenance of plant.

Debt Service

Expenditures for the payment of principal and interest on long-term obligations.

Deferred Maintenance

Major repairs of buildings and equipment by school districts. The District allocates a portion of its funds to deferred maintenance projects.

Deficit Factor

When an appropriation to the State School Fund for revenue limits or for any specific categorical program is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Deficit Spending

The amount by which total expenditures exceed total revenues for the fiscal year. Deficit spending results in a reduction of fund balance.

Deficits

Funding shortfalls occur when the State appropriations are insufficient to fund local district and county entitlements.

Developer Fees

A charge per square foot on residential and commercial construction within a school district. These fees are charged both to developers of new properties and to property owners who remodel and is based on the premise that new construction will lead to additional students. Individual school districts decide whether to levy the fees and at what rate up to the maximum allowed by law. The maximum, adjusted for inflation every two years, is higher for residential than for commercial construction. Districts are required to substantiate the financial impact of new development and show that they have used the revenues to address that impact. Proceeds may be used for building or reconstructing schools and for portable classrooms.

Direct Certification

A process where information is received directly from the state and county to obtain information on students who are receiving benefits for SNAP, TANF or Medi-CAL (free or reduced). Based on information received, if a student appears on the list from the state or county they will be qualified for free or reduced cost meals for the rest of the year with no application required.

Due To/From Other Funds

Amounts owed by one fund to another. The recognition of interfund payables in one fund requires the recognition of an interfund receivable in another fund. Because of this relationship, the aggregate amount of interfund payables must always equal the aggregate amount of interfund receivables.

Economic Impact Aid (EIA)

State categorical aid for districts with concentrations of children who are transient, from low-income families, or English learners. Due to the implementation of the Local Control Funding Formula (LCFF), this grant has been rolled into LCFF supplemental funding.

Education Code

Laws from the State that govern school districts, county offices of education, etc. These can be found at http://www.cde.ca.gov/re/lr/cl.

Education Revenue Augmentation Fund (ERAF)

The fund used to collect the property taxes shifted from cities, the county, and special districts within each county prior to their distribution to K-14 school agencies.

Elementary and Secondary School Emergency Relief (ESSER I)

One of two main funding sources passed in the Coronavirus Aid, Relief, and Economic Security (CARES) Act. A local educational agency (LEA) may use ESSER I funds for any allowable expenditure incurred on or after March 13, 2020, the date the President declared the national emergency due to COVID-19. ESSER I funds can be used for any activities authorized by the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act of 2000 (ESSA), Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, the Perkins Career and Technical Education (CTE) Act, or the McKinney-Vento Homeless Assistance Act.

Elementary and Secondary School Emergency Relief (ESSER II)

One of two main funding sources passed in the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act. A local educational agency (LEA) may use ESSER II funds for any allowable expenditure incurred on or after March 13, 2020, the date the President declared the national emergency due to COVID-19. ESSER II funds can be used for any activities authorized by the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act of 2000 (ESSA), Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, the Perkins Career and Technical Education (CTE) Act, or the McKinney- Vento Homeless Assistance Act.

Elementary and Secondary School Emergency Relief (ESSER III)

The main funding source passed in the American Rescue Plan (ARP) Act. A local educational agency (LEA) may use ESSER III funds for any allowable expenditure incurred on or after March 13, 2020, the date the President declared the national emergency due to COVID-19. ESSER III funds can be used for any activities authorized by the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Succeeds Act of 2000 (ESSA), Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, the Perkins Career and Technical Education (CTE) Act, or the McKinney-Vento Homeless Assistance Act.

Employee Benefits

Amounts paid by the school system on behalf of employees. These amounts are not included in the gross salary but are over and above. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the employee cost. Examples are (1) group health and life insurance payments; (2) contributions to employee retirement (STRS – State Teachers' Retirement System); (3) O.A.S.D.I. (Social Security) Taxes; (4) workers' compensation payments; and (5) payments made to personnel on sabbatical leave.

Encumbrances

Purchase orders, contracts for salary, or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual goods or services are delivered to the school district.

Ending Balance

Generally, a reference to a school district's net ending balance of their General Fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance, which meets the criteria and standards minimums as established by the State Board of Education.

English Learner (EL)

Student who has not yet mastered the English language.

English Language Arts (ELA)

All academic disciplines related to reading and the use of the English language in communication.

Enrollment

The total number of pupils enrolled, whether part-time, full-time, resident, or non-resident. For state reporting purposes, students must be enrolled in a qualifying program. A pupil is considered enrolled whether in attendance on a specific count date or not, participating in homebound instruction or a non-graduate enrolled in qualifying alternative programs.

Entitlement

An apportionment, typically from the federal or state government, that is received based on specific qualifications rather than through a competitive process.

Equalization Aid

The extra state aid provided in some years (such as 1995-96) to a low revenue district to increase its base revenue limit toward the statewide average.

Every Student Succeeds Act (ESSA)

Much of the Federal funding for K-12 schools comes from programs created by the Elementary and Secondary Education Act (ESEA) of 1965. In 2002, the No Child Left Behind (NCLB) Act was enacted, the reauthorization of ESEA. This represented a significant step forward for education improvement. On December 10, 2015, President Obama signed the Every Student Succeeds Act (ESSA), reauthorizing the federal Elementary and Secondary Education Act (ESEA) and replacing the No Child Left Behind Act (NCLB). The Every Student Succeeds Act (ESSA) is the nation's main education law for all public schools. The law holds schools accountable for how students learn and achieve. ESSA aims to provide an equal opportunity for students including the achievement of disadvantaged students and those who get special education services.

Expanded Learning Opportunities Grant (ELO)

$4.6 billion state funds included in Assembly Bill 86 (AB 86). As part of a learning recovery program, funds are to be used to provide supplemental instruction, and support for social and emotional well-being.

Expenditures

Charges incurred, whether paid or unpaid, which are presumed to benefit the school district's current fiscal year.

- Construction Expenditures
  Include expenditures for new school construction, including renovation and expansion. They in include expenditures on land, buildings, and equipment for new and remodeled facilities.
- Expenditure Per Pupil
  The amount of money spent on education by a school district or the state, divided by the number of students educated. For most official purposes, the number of students is determined by average daily attendance (ADA). (See Revenues Per Pupil)
- Instructional Expenditures
  Current expenditures for activities directly associated with the interaction between teachers and students. These include teacher salaries and benefits, supplies (i.e. textbooks), and purchased instructional services.
- Interest On Debt Expenditures
  Expenditures for interest on long-term debt (i.e. obligations of more than 1 year).
- Replacement Equipment Expenditures
  Include expenditures for equipment for schools that are not new or recently renovated. Equipment is generally defined as items that last more than 1 year, are repaired rather than replaced, and have a cost over $25,000.
- Support Services Expenditures
  Current expenditures for activities that support instruction. These services include operation and maintenance of buildings, school administration, student support services (i.e. nurses, therapists, and guidance counselors), student transportation, instructional staff support (i.e. librarians, Instructional specialists), school district administration, business services, research, and data processing.

Fact Finding

The culmination of the Impasse Procedures, Article 9, of the State's collective bargaining law. A tripartite panel, with the chairperson appointed and paid for by the Public Employment Relations Board, considers several specifically enumerated facts and makes findings of fact and recommendations in terms of settlement to a negotiating agreement. Such recommendations are advisory only and may be adopted or rejected in whole or in part by the parties (See Government Code Section 3540 et. al.).

Financial Statements

The document published at periodic intervals, such as monthly, that provides a summary of the financial transactions of the school district for the specified reporting period or as of the date of the financial report.

First Principal Apportionment

The statutory date (February 20) by which the State Department of Education must first calculate district and county funding entitlements.

Fiscal Crisis and Management Assistance Team (FCMAT)

The state agency formed to help ensure the fiscal solvency of school districts and county offices of education.

Fiscal Year

In California, the twelve calendar months beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30.

Fixed Assets

Property of a permanent nature having continuing value; e.g., land, buildings, and equipment.

Free/Reduced Price Meals

A federal program to provide food, typically lunch and/or breakfast, for students from low-income families. The number of students participating in the National School Lunch Program is increasingly being used to measure the poverty level of a school or district population. The number of children in this program can affect schools or districts' eligibility for grants or other funding aimed at helping lower-income families.

Full-Time Equivalent (FTE)

The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.

Fund

An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

Funds:

- **Governmental** Funds
  The General Fund is used to account for the ordinary operations of the District. All transactions except those required or permitted by law to be in another fund are accounted for in this fund. Restricted projects or activities within the General Fund must be identified and separated from unrestricted activities.
- **Special Revenue Funds**
  Established to account for the proceeds from specific revenue sources, which (by law) are restricted to the financing of particular activities.
- **Adult Education Fund**
  Used to account separately for federal, state, and local revenue for adult education programs.
- **Child Development Fund**
  Used to account separately for federal, state, and local revenue to operate child development programs.

School Finance Glossary of Terms

- **Cafeteria Fund**
  Used to account separately for federal, state, and local revenue to operate the food service program.
- **Deferred Maintenance Fund**
  Used to account separately for Local Education Agency's contributions for deferred maintenance purposes.

Capital Project Funds

Capital Project Funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities.

- **Building Fund**
  Exists primarily to account separately for proceeds from the sale of bonds.
- **Capital Facilities Fund**
  Used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approving a development. The authority for these levies may be county/ city ordinances or private agreements between the Local Education Agency and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund.
- **County School Facilities Fund**
  Used primarily to account for apportionments received from State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization, and facility hardship grants.
- **Special Reserve for Capital Outlay Projects Sub-fund (SRCPF)**
  Exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. Other authorized revenues that may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease of real property with the option to purchase; (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board; and, (3) excess amounts sufficient to pay all unpaid bond obligations. The Debt Service Funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt.

- **Recreational, Cultural, Athletic Facilities (RCA) Sub-fund**
  Used solely for the purpose of acquiring, constructing, operating and maintaining recreational, cultural and athletic facilities.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for the payment of principal and interest on general long-term obligations.

- **Bond Interest and Redemption Fund**
  Used for the repayment of bonds issued for a Local Education Agency (Education Code sections 15125-15262, Bond Interest and Sinking Fund).

Fund Balance

The excess of the assets of a fund over its liabilities of governmental and similar trust fund.

Gann Spending Limit

A ceiling, or limit, on each year's appropriations of tax dollars by the state, cities, counties, school districts, and special districts. In November 1979, California voters approved the late Paul Gann's Proposition 4 to limit the amount of tax money that state and local governments, including school districts, could legally spend. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and, (2) the change in population or, for school agencies, change in average daily attendance (ADA). Proposition 111, adopted in June 1990, and amended the Gann Limit inflation factor to be based only on the change in per capita personal income.

General Aid

State aid which is not limited to any specific program, purpose, or target population but which may be used to finance the general educational program as determined by the recipient district.

Generally Accepted Accounting Principles (GAAP)

Uniform standards and guidelines to financial accounting and reporting which govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define standard accounting practices.

General Fund

Accounting term used by the State and school districts to differentiate general revenue and expenditures from those placed in separate budget categories for specific uses, such as the Cafeteria Fund.

General Ledger

A basic group of accounts that record all transactions of a fund or entity.

General Obligation Bonds (GO Bonds)

A local bond for renovating, reconstructing, and building new facilities or for acquiring certain new equipment. GO bonds are financed by an increase in property taxes. School districts can seek either two-thirds or 55% voter approval. If districts seek the 55% approval, they must meet additional accountability requirements.

General Purpose Funding

California school districts receive general-purpose money based on a per pupil revenue limit. They have discretion to spend this money as they see fit for the day-to-day operation of schools, including everything from salaries to the electric bill.

General Purpose Revenue (GPR)

The category of revenue raised by the state that is not designated for specific purposes. GPR generally includes revenue raised from sales and use taxes and state income taxes.

General Purpose Tax Rate

The District's tax rate determined by statute as interpreted by Los Angeles County Controller/Auditor/Tax Collector.

General Reserve

A budget item which sets aside a reserve fund to start the following fiscal year and cannot be used during the budget year.

Governmental Accounting Standards Board (GASB)

Governmental Accounting Standards Board (GASB) was established to improve standards of state and local governmental accounting and financial reporting that ultimately is designed to result in a greater understanding by users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports. GASB has responsibility to establish accounting rules and standards used by governmental agencies. GASB is equivalent to the Financial Accounting Standards Board (FASB) which sets accounting standards for the private sector. The standards created by these bodies are referred to as Generally Accepted Accounting Principles (GAAP). GASB and FASB are not governmental agencies.

Governmental Accounting Standards Board Statement No. 34 (GASB 34)

An accounting standard issued by the Governmental Accounting Standards Board, a non-profit agency. State and local agencies in the United States, including state, county, cities and school agencies, are required to report in this format effective for those periods beginning after June 15, 1999. A three-year phase-in period is utilized by the statement based on the school agency's revenues in all Governmental and Enterprise Funds in the Audited Financial Report as of June 30, 1999, to determine the year in which a school agency must comply. The government-wide financial statements include financial information by function. School agencies continue to account for the day-to-day accounting activities on the modified accrual basis of accounting.

Governor's Emergency Education Relief (GEER I)

One of two main funding sources passed in the Coronavirus Aid, Relief, and Economic Security (CARES) Act. One of three funding sources available for Learning Loss Mitigation Funding (LLMF). Governors may provide subgrants to LEAs within their jurisdiction that have been "most significantly impacted by coronavirus" to support their ability to continue providing educational services to their students and to support the "on-going functionality" of these entities.

Governor's Emergency Education Relief (GEER II)

One of two main funding sources passed in the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act. Governors may provide subgrants to LEAs and Institutions of Higher Education (IHEs) within their jurisdiction that have been "most significantly impacted by coronavirus" to support their ability to continue providing educational services to their students and to support the "on-going functionality" of these entities.

Healthy Fitness Zone

Criterion-referenced standards used to evaluate fitness performance. The standards represent a level of fitness that offers some degree of protection against diseases that result from sedentary living.

High Expenditure Districts

Districts in which the LCFF per child is greater than the state average for similar districts. Most high expenditure districts were formerly called high wealth because their assessed value per ADA was significantly above the statewide average.

Highly Qualified Teacher

According to the Every Student Succeeds Act (ESSA), a highly qualified teacher is one who has obtained full state teacher certification or has passed the state teacher licensing examination and holds a license to teach in the state; holds a minimum of a bachelor's degree; and has demonstrated subject area competence in each of the academic subjects in which the teacher teaches.

Implicit Price Deflator

A measure of inflation used to compare expenditures over a period of time. The State uses the Implicit Price Deflator for State and Local Government Purchases of Goods and Services to calculate increases to revenue limits.

Indirect Cost Rate

The rate set by the State to cover a portion of the general expenses of operating the District (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.

Indirect Expense and Overhead

Those elements of indirect cost necessary in the operation of the District or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Examples of indirect costs include expenses for the Board of Education, Superintendent, plant operations, and business office staff.

Individualized Education Program (IEP)

A written agreement between a school district and parents, or guardians, of a child with disabilities specifying an educational program tailored to the needs of the child, in accordance with PL 94-142 regulations. The program is comprised of a placement team consisting of a certified district employee who is qualified to supervise Special Education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The program must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

In-Person Instruction Grant (IPI)

$2 billion state funds included in Assembly Bill 86 (AB 86). To be eligible for full funding, LEAs must offer in -person instruction, as defined in Education Code Section 43520.5, including hybrid models, by April 1, 2021 for specified student groups. IPI Grants will be forfeited if an LEA does not offer in-person instruction for all required groups by May 15, 2021, or if in-person instruction is not offered continuously through the end of the scheduled 2020-2021 school year, unless otherwise ordered by a state or local health officer. IPI Grants may be used for any purpose consistent with providing in-person instruction for any pupil participating in in-person instruction, including, but not limited to, COVID-19 testing, cleaning and disinfection, personal protective equipment, ventilation and other school site upgrades necessary for health and safety, salaries for certificated or classified employees providing in-person instruction or services, and social and mental health support services provided in conjunction with in-person instruction.

Intervention Programs

In general, programs that provide extra support and resources to help improve student or school performance. In California, under the State's Public Schools Accountability Act (PSAA), schools that do not meet Academic Performance Index (API) growth targets within 12 months of implementation of an improvement plan are subject to local interventions such as the reassignment of school personnel, negotiation of site-specific amendments to collective bargaining agreements, or other changes deemed appropriate. Schools that do not meet growth targets or demonstrate significant growth within 24 months of implementation will be subject to state actions.

Joint Powers Authority (JPA)

An agreement among school districts to share services or responsibilities. A Joint Powers Board, made up of representatives of the Districts, governs the JPA.

Joint School Districts

School districts with boundaries that cross county lines.

Learning Loss Mitigation Funding (LLMF)

Comprised of three different funding sources: CARES Act Governor's Emergency Education Relief (GEER) funds, CARES Act Coronavirus Relief (CR) Fund, and the state General Fund (GF). Funds to be used for activities that directly support pupil academic achievement and mitigate learning loss related to COVID-19 school closures.

Least Restrictive Environment

Federal law requires students with disabilities be placed so that they can, to the extent appropriate to their individual needs and abilities, be educated with students who are non-disabled.

Legislative Analyst's Office (LAO)

The Office of the Legislative Analyst (LAO) is a nonpartisan office within the state government that gives fiscal and policy advice to the California Legislature. The LAO provides analysis of adopted state budgets and offers the public information about state initiatives and ballot propositions.

Library Media Center (LMC)

A facility where a variety of information derived from print, non-print and information technology sources is kept for use but not for sale.

Local Control Accountability Plan (LCAP)

The LCAP is the LCFF's mechanism for achieving transparency and engagement. It is the way that school districts are required to share performance data, needs, actions, and anticipated outcomes that guide the use of available LCFF funding. Before the start of the 2014-15 school year, each school district had to have a Board approved Local Control and Accountability Plan prior to the adoption of their budget.

According to Education Code section 52060, the LCAP must describe the annual goals for all students including details for low-income, English learners and foster youth that address state and local priorities. The LCAP must also describe the specific actions that the District will take to achieve the goals it has identified with budget details that show the level and type of state expenditures made to support these actions.

The state priorities are expressed as metrics for which districts are expected to develop performance measures to demonstrate how LCFF and the LCAP support student outcomes. The State priorities are as follows:

- Student Achievement
- Student Engagement
- Other Student Outcomes
- School Climate
- Parent Involvement
- Basic Services
- Implementation of State Standards
- Course Access

School Finance Glossary of Terms

Local Control Funding Formula (LCFF)

The Local Control Funding Formula (LCFF) replaces the previous K-12 finance system. The LCFF includes the following components for school districts and charter schools:

- Provides a base grant for each LEA per average daily attendance (ADA). The actual base grants vary based on grade span; for 2019-20: K-3 $7,702 per ADA; 4-6 $7,818 per ADA; 7-8 $8,050 per ADA;
- 9-12 $9,329 per ADA. The LCFF provides an adjustment of 10.4 percent on the base grant amount for kindergarten through grade three (K-3).
- Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve.
- Provides a supplemental grant equal to 20 percent of the adjusted base grant for targeted
- disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count).
- Provides a concentration grant equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.
- Provides for additional funding based on an "economic recovery target" to ensure that virtually all districts are at least restored to their 2007-08 state funding levels (adjusted for inflation) and guarantees a minimum amount of state aid to LEAs.

Local Education Agency (LEA)

A public board of education or other public authority legally constituted within a state for either administrative control or direction of, or to perform a service function for, public elementary or secondary schools in a city, county, township, school district, or other political subdivision of a state, or for a combination of school districts or counties as are recognized in a state as an administrative agency for its public elementary or secondary school. Azusa Unified School District (AUSD) is its own LEA.

Lottery

Scratch tickets and lotto games, which began in California in October 1985. At least 34% of lottery proceeds are distributed to districts based on enrollment of kindergarten through university students.

School Finance Glossary of Terms

Maintenance Assessment Districts

Local agencies, including school agencies, may charge property owners a fee for the benefit derived by the property as a result of local agency service improvements. (See Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). School agencies can impose the fee by a vote of the local governing board only, but the agency must show a benefit to each fee payer.

Maintenance Factor

See Proposition 98.

Mandated Costs

School district expenditures that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See California Constitution, Article XIIIB, Section 6.

Master Plan for Special Education

California categorical program for the education of all children with disabilities originally enacted in 1980 and amended frequently since then.

Mentor Teacher

A specially selected teacher who receives a stipend to work with new and inexperienced teachers on curriculum and instruction.

Migrant Education

The Migrant Education program was designed to supplement the educational and health needs of students who are the children of migrant workers. It provides instructional, health, support, and counseling services for school age migrant children and preschoolers.

Miscellaneous Funds

Local revenues received from royalties, bonuses, and other payments in-lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the revenue limit formulas.

Multi-Purpose Room (MPR)

A room within a school that is used for a variety of purposes, such as a cafeteria, assembly forum or sports arena.

Multi-Track Schools/Multi-Track Year Round

A schedule of classes throughout the calendar year to fully utilize school facilities. Students attend about three-quarters of the time, in various schedules determined by each district.

Net Assets

The amount remaining after subtracting total liabilities from total assets on an accrual basis. Net assets are the most accurate indicator of a school district's financial condition.

Object of Expenditures

As used in expenditures classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personnel services, contractual services, materials and supplies).

- Certificated Salaries 1000
  Expenditures for full-time, part-time, and prorated portions of salaries for all certificated personnel.
- Classified Salaries 2000
  Expenditures for full-time, part-time, and prorated portions of salaries for all non-certificated personnel.
- Employee Benefits 3000
  Expenditures for employer's contributions to retirement plans and for health and welfare benefits for employees and/or their dependents, retired employees, and board members.
- Books and Supplies 4000
  Books, supplies, equipment under $25,000 and equipment replacement for instruction and other district operations, such as administration and maintenance.

- Contracted Services and Other Operating 5000
  Expenditures for consultants, lecturers, Western Association of Schools and Colleges (WASC) reports and testing services, services provided by the County Superintendent of Schools or other school districts, travel, conferences, membership, dues, insurance, utilities, rentals, leases, legal assistance, elections, audits, other contracted services, and inter-program charges and credits for direct services.
- Capital Outlay 6000
  Expenditures over $25,000 for new site construction and improvement of buildings, books and media for new school libraries, or major expansion of school facilities, and new equipment.
- Other Outgo 7000
  Expenditures for the retirement of debt, outgoing tuition, interfund transfers, other transfers, and appropriations for contingencies.

Organized Associated Student Body (ASB)

ASB organizations are either organized (secondary) or unorganized (elementary). Student organizations in intermediate schools and high schools are called Organized Student Body Associations because the students organize their activities around student clubs and a student council. See Unorganized Associated Student Body for elementary ASB.

Parcel Tax

In California, an assessment on each parcel of property that must be approved by two-thirds of the voters in a school district. When proposing parcel tax elections, districts indicate how the money will be used, generally for educational programs. Money from parcel taxes is usually not used for school construction or renovation, which is normally financed through a general obligation bond measure. (See Government Code Section 50079, et al.)

Per Capita Personal Income

Total personal income from all sources prior to taxation, divided by the number of residents in a state.

Permissive Override Tax

Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a School Board to be levied. Districts, due to the limitations in property taxes from Proposition 13, are no longer allowed to levy such taxes.

PL94-142

Federal law that mandates a free and appropriate education for all children with disabilities.

Prior Year's Taxes

Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the Local Control Funding Formula.

Principal Apportionment

Funding from the State School Fund for school districts, county offices of education, and charter schools. The Advance Principal Apportionment is certified by the Superintendent of Public Instruction in July of each school year, followed by the First Principal Apportionment (P1) in February, and the Second Principal Apportionment (P2) in June.

Program

Group activities, operations, or organizational units directed to attaining specific purposes or objectives.

Proposition 13 (1978)

An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy other new taxes.

Proposition 98 (1988)

An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called Test 1 and Test 2, unless an alternative formula, known as Test 3, applies.

- **Test 1** originally provided that K-14 school agencies shall receive at about 41% of state general fund tax revenues in each year, the same percentage as was appropriated for K-12 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-12 agencies, the Test 1 percentage has been reset at 34.0%.
- **Test 2** provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-14 ADA and an inflation factor equal to the annual percentage change in per capita personal income.
- **Test 3** only applies in years when the annual percentage change in per capita state general fund tax revenues plus one-half percent is lower than the Test 2 inflation factor (i.e. change in per capita personal income), and in this case the Test 2 inflation factor is reduced to the annual percentage change in per capita state general fund tax revenues plus one half percent.

One of the provisions of Proposition 98/111 is that if the minimum funding level is reduced due either to Test 3 or the suspension of the minimum funding level by the Legislature and Governor, a maintenance factor is calculated as the amount of the funding reduction. In subsequent years when state taxes grow quickly, this maintenance factor is added to the minimum funding level until the funding base is fully restored.

Proposition 51

Passed in November 2016. Authorized $9 billion in state general obligation bonds: $3 billion for new construction, $3 billion for modernization of K-12 public school facilities, $1 billion for charter schools and career technical education facilities, and $2 billion for California Community College facilities.

Proprietary Fund

A fund that meets the criteria established by Governmental Accounting Standards Board (GASB) as a business-type activity. Generally, charges for services would comprise a significant element of the total revenues in a proprietary fund. A for-profit Food Service Fund is the most common school district proprietary fund.

Public Employees' Retirement System (PERS or CALPERS)

State law requires that classified employees, their employer, and the State to contribute to this retirement fund. The fund is the largest public pension fund in the world with over $150 billion in investments.

Public Employment Relations Board (PERB)

Five persons appointed by the Governor to regulate collective bargaining between site and school employers and employee organizations. (See Government Code Sections 3541, et al.)

Purchase Order

An encumbrance document that shows the vendor from whom a purchase is being made, what is being purchased by the school district, the amount of the purchase, the fund from which the purchase is being made (general, building or bond fund), an accounting code to which the purchase shall be applied, and the signature or initial approval of the designated central office personnel responsible for approving the ordering of goods.

Reserves

Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

Resource Specialist Program (RSP)

The resource specialist program provides services to eligible special education students enrolled in general education who are assigned to a general education classroom and teacher. RSP provides direct services in the areas of language arts or math by pulling the eligible student out of the general education setting and offering instruction on a more individualized basis.

Revenues

All funds received from external sources, net of refunds, and correcting transactions. Non-cash transactions such as receipt of services, commodities, or other receipts in kind are excluded, as are funds received from the issuance of debt, liquidation of investments, and non-routine sale of property.

- **Federal Revenues** include direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within a district's boundary.
- **Local Revenues** include revenues from such sources as local property and non-property taxes, investments, and revenues from student activities, textbook sales, transportation and tuition fees, and food services.
- **Revenues per Pupil** is the total amount of revenues from all sources received by a school district or state, divided by the number of students as determined, most often, by average daily attendance (ADA). Unlike expenditures per pupil, this formula is based on income per pupil rather than on what is spent per pupil. (See Expenditures per Pupil).
- **Local Control Funding Formula (LCFF)** is the amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The LCFF limit is composed of a base, supplemental and concentration grants as applicable per ADA. Those rates are then multiplied by the ADA of each applicable grade span. Additional factors are used in the final determination of the funding.
- **State Revenues** include both direct funds from state governments and revenues in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the District's boundary.

School Finance Glossary of Terms

Revolving Cash Fund

A stated amount of money used primarily for emergency, small, or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

Salaries

Compensation for certificated and classified employees.

School Assessment and Review Team (SART)

A method for involving parents and the community in supporting student and school excellence. This committee allows members to participate in decision-making processes and evaluation of quality programs for students.

School Boards

Law governs every school district in California governed by a locally elected school board. The number of board members, generally between three and seven, relates to the size of the District. Together with the school district administration, the governing board makes many fiscal, personnel, instructional, and student-related policy decisions. The board also provides direction for the District and makes hiring decisions for the District superintendent.

School Districts - What is a school district?

There are three types of school districts: elementary, high school, and unified. An elementary district is generally kindergarten through eighth grade (K–8); high school is generally grades 9 through 12; unified is kindergarten through 12th grade (K–12).

School Facility Improvement District (SFID)

Beginning in 1998, school districts could establish a SFID, which taxes just a portion of the school district but is a general obligation bond (GO bond) based on the value of the property. Beginning in July 2001, the voter-approved threshold for SFIDs changed from two-thirds to 55% with added accountability provisions.

School Improvement Programs (SIP)

Money granted by the state to selected schools to carry out a plan developed by the school site council for improvement of the school's programs.

School Wide Programs

School wide programs use Title I money to support comprehensive school improvement efforts and help all students, particularly low-achieving and at-risk students, meet state standards at particular schools. To qualify as a Title I school wide program, at least 40% of a school's students must be considered low income. School wide programs can provide Title I services and support to all the children in the school, regardless of income level. School wide programs have more flexibility than targeted assistance programs when using Title I funds. For example, schools operating school wide programs can combine Title I funds with other federal, state, and local funding to finance a more comprehensive approach.

Scope of Bargaining

The range of subjects that are negotiated between school districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours, and working conditions as defined in the government code. The Public Employment Relations Board and the courts are responsible for interpreting disputes about scope.

Second Principal Apportionment

The second statutory date (June 25) by which the Department of Education must recalculate district and county funding entitlements.

Secured Property

Property, which cannot be moved, such as homes and factories.

Secured Roll

That portion of the assessed value that is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

Senate Bill 90/1972 (SB 90)

Reference to Senate Bill 90/1972 that established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the District's 1972-73 state and local income by that year's ADA. This per ADA amount is the historical base for all subsequent revenue limit calculations.

Senate Bill 813/1983 (SB 813)

Reference to Senate Bill 813/1983 that provided a series of education reforms in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

Sequestration

U.S. legal procedure in which automatic spending cuts are triggered.

Serrano Decision

In 1974, the California Superior Court in Los Angeles ruled in the Serrano vs. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the Equal Protection clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time complied with the earlier Court order. The case was subsequently appealed to the appellate Court that upheld the Superior Court ruling. In March 1989, all the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

Site Based Budgeting

A method of allocating resources to individual schools within a school district. Most frequently, funds are allocated based on the number of pupils at each school site and a site governance council determines how the budgeted amount will be allocated within the site.

Smarter Balanced Assessment Consortium

The Smarter Balanced Assessment Consortium is a service provided by a public institution (University of California, Los Angeles), governed by member states/territories and funded with member state/territory fees. Smarter Balanced has developed assessments to accurately measure student progress toward college and career readiness in English language arts/literacy (ELA) and mathematics.

Special Day Class (SDC)

Special Day Class is a self-contained classroom for special education students needing a more restrictive placement than RSP. SDC may provide a safer, more structured environment for learning with a small adult/student ratio.

Special Education

Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. Federal law PL 94-142 requires that all children with disabilities between 3 and 22 years be provided free and appropriate education.

Special Education Local Plan Area (SELPA)

All school districts and county school offices are mandated to form consortiums in geographical regions of sufficient size and scope to provide for all special education service needs of children residing within the region boundaries. Each region, Special Education Local Plan Area (SELPA), developed a local plan describing how it would provide special education services. SELPAs facilitate high quality educational programs and services for special needs students and training for parents and educators. The SELPA collaborates with county agencies and school districts to develop and maintain healthy and enriching environments in which special needs students and families can live and succeed.

Special Reserve for Capital Outlay Projects Sub-Fund (SRCPF)

This sub-fund was created to account for revenue and expenditures for capital projects not eligible for local and state bonds.

Standardized Account Code Structure (SACS)

Standardized Account Code Structure is a method for school agencies to account for their revenues and expenditures. Districts use a 22-digit accounting record that allows agencies to track costs by resource, program goal and function as well as by object code. All districts are required to account by this method.

State Allocation Board (SAB)

A regulatory agency, which controls most state-aided capital outlay and distributes funds for them.

State School Fund

Each year the state appropriates money to this fund, which is then used to make state aid payments to school districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

State Teachers' Retirement System (STRS or CALSTRS)

State law requires certificated employees, school districts, and the state to contribute to this retirement fund.

STRS on Behalf

GASB 68 requires employers to recognize their proportionate share of the State's STRS liability on the District general ledger.

Student Services and School Attendance Officer

See Truant Officer.

Students with Disabilities (SWD)

The official classification, specified by the federal government, to describe students requiring special education services based on their disability.

Supplemental Roll

An additional property tax assessment required by local county auditors due to a revision in the AB 8 tax collections. The roll is for those properties for which occupancy permits are issued after the property tax lien date, built prior to the end of the fiscal year; i.e. between March 1 and June 30.

Supplemental Services

Students from low-income families who are attending schools that have been identified as failing for two years are eligible to receive outside tutoring for academic assistance under Every Student Succeeds Act (ESSA). Parents can choose the appropriate services for their child from a list of approved providers. The school district provides the services.

Supplies

Supplies for instruction include class textbooks and other instructional materials.

Targeted Assistance Schools (TAS)

Title I schools that are ineligible for a school wide program or choose not to operate a school wide program are considered targeted assistance schools. These schools use Title I funds to provide services to eligible students who are identified as having the greatest need for special assistance in meeting the state content standards.

Tax Rate

The amount of tax stated in terms of a unit of the tax base.

Tax Rate Limit

The maximum rate of tax that a governmental unit may levy.

Test 1/Test 2/Test 3

See Proposition 98

Title I

A federal program that provides funds for educationally disadvantaged students, including the children of migrant workers. Funding is based on the number of low-income children in a school, generally those eligible for the free/reduced price meals program. Title I is intended to supplement, not replace, State and district funds. The funds are distributed to school districts, which make allocations to eligible schools, according to criteria in the federal law. Schools receiving Title I monies are supposed to involve parents in deciding how those funds are spent and in reviewing progress. See Every Student Succeeds Act (ESSA), School wide Programs, and Targeted Assistance Schools (TAS).

Truant Officer

An official who investigates unauthorized absences from school.

Tuition

Fees paid to school districts outside the state, and to private schools both inside the state and outside the state, for educating elementary and secondary school students (grades pre-kindergarten through grade 12). Special needs children who cannot receive the education and services they require within their school district are sometimes sent to private schools.

Unduplicated Count

The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. It also refers to the percentage of students who qualify for free or reduced-price meals, English learners, homeless or foster youth. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

Unduplicated Pupil Percentage (UPP)

The percentage of target students a district has compared to their total enrollment.

Unencumbered Balance

That portion of an appropriation or allotment not yet expended or obligated.

Unorganized Associated Student Body (ASB)

ASB organizations are either organized (secondary) or unorganized (elementary). Student organizations in elementary schools are unorganized student body associations because the students do not form clubs or a student council. While students in the elementary schools do raise funds, they have only limited involvement in decisions about the fund-raising events and how the funds are to be spent. The governing board delegates authority to oversee the raising and spending of funds to the school principal or designee. (See Organized Associated Student Body for secondary ASB.)

Unearned Revenue

Revenue received in a given fiscal year but not earned until after the fiscal year has ended. For example, funds collected from parents for their child's food service account that remain in the account for use in the next school year.

Unsecured Property

Movable property such as boats and airplanes. This property is taxed at the previous year's secured property tax rate.

Unsecured Roll

That portion of assessed property that is movable, such as boats and airplanes.

Waivers

Permission from the State Board of Education or in some cases, from the Superintendent of Public Instruction to set aside the requirements of an Education Code provision upon the request of a school district. (See Education Code Section 33050.)

Warrant

A written order approved by the Board drawn to pay a specified amount to a designated payee.

YouthTruth

A three-component process for evaluating the performance of the schools in our District.

School Finance Glossary of Terms



Certification

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: 546 S. Citrus Ave. Azusa CA 91702
Date: 6/5/23

Public Hearing:

Place: 546 S. Citrus Ave. Azusa Ca 91702
Date: 06/13/23
Time: 7:00 PM

Adoption Date: 06/30/23
Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Latasha D. Jamal
Title: Assistant Superintendent, Business Services

Telephone: (626) 858-6162
E-mail: ljamal@azusa.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/20/2023	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	$	2,564,793.00
Less: Amount of total liabilities reserved in budget:	$	4,570,967.00
Estimated accrued but unfunded liabilities:	$	(2,006,174.00)

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

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

Signed _____ Date of Meeting: 06/20/2023

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Latasha D. Jamal

Title: Assistant Superintendent, Business Services

Telephone: (626) 858-6162

E-mail: ljamal@azusa.org



Fund 01

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	102,848,289.00	0.00	102,848,289.00	105,822,601.00	0.00	105,822,601.00	2.9%
2) Federal Revenue		8100-8299	0.00	20,089,368.00	20,089,368.00	0.00	30,538,984.00	30,538,984.00	52.0%
3) Other State Revenue		8300-8599	1,340,315.00	29,841,689.00	31,182,004.00	1,223,879.00	18,890,936.00	20,114,815.00	-35.5%
4) Other Local Revenue		8600-8799	2,650,303.00	8,896,509.00	11,546,812.00	1,566,481.00	8,362,473.00	9,928,954.00	-14.0%
5) TOTAL, REVENUES			106,838,907.00	58,827,566.00	165,666,473.00	108,612,961.00	57,792,393.00	166,405,354.00	0.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	38,560,826.00	12,755,433.00	51,316,259.00	38,366,146.00	12,993,884.00	51,360,030.00	0.1%
2) Classified Salaries		2000-2999	12,191,949.00	6,166,315.00	18,358,264.00	12,610,897.00	6,422,262.00	19,033,159.00	3.7%
3) Employee Benefits		3000-3999	18,940,013.00	11,326,218.00	30,266,231.00	18,604,608.00	11,546,059.00	30,150,667.00	-0.4%
4) Books and Supplies		4000-4999	4,269,137.00	6,978,663.00	11,247,800.00	5,186,532.00	27,549,856.00	32,736,388.00	191.0%
5) Services and Other Operating Expenditures		5000-5999	9,980,175.00	17,720,360.00	27,700,535.00	9,262,966.00	20,738,833.00	30,001,799.00	8.3%
6) Capital Outlay		6000-6999	2,790,224.00	3,590,540.00	6,380,764.00	497,561.00	128,545.00	626,106.00	-90.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,268,387.00	2,530,815.00	3,799,202.00	1,198,266.00	2,533,406.00	3,731,672.00	-1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,447,175.00)	1,006,458.00	(440,717.00)	(1,967,687.00)	1,655,149.00	(312,538.00)	-29.1%
9) TOTAL, EXPENDITURES			86,553,536.00	62,074,802.00	148,628,338.00	83,759,289.00	83,567,994.00	167,327,283.00	12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,285,371.00	(3,247,236.00)	17,038,135.00	24,853,672.00	(25,775,601.00)	(921,929.00)	-105.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	580,000.00	0.00	580,000.00	1,000,000.00	0.00	1,000,000.00	72.4%
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	(20,252,504.00)	20,252,504.00	0.00	(22,131,985.00)	22,131,985.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,832,504.00)	20,252,504.00	(580,000.00)	(23,131,985.00)	22,131,985.00	(1,000,000.00)	72.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(547,133.00)	17,005,268.00	16,458,135.00	1,721,687.00	(3,643,616.00)	(1,921,929.00)	-111.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,688,020.00	12,188,074.00	28,876,094.00	16,140,887.00	29,193,342.00	45,334,229.00	57.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,688,020.00	12,188,074.00	28,876,094.00	16,140,887.00	29,193,342.00	45,334,229.00	57.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,688,020.00	12,188,074.00	28,876,094.00	16,140,887.00	29,193,342.00	45,334,229.00	57.0%
2) Ending Balance, June 30 (E + F1e)			16,140,887.00	29,193,342.00	45,334,229.00	17,862,574.00	25,549,726.00	43,412,300.00	-4.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,195,837.00	0.00	1,195,837.00	1,004,846.00	0.00	1,004,846.00	-16.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	29,193,342.00	29,193,342.00	0.00	25,549,727.00	25,549,727.00	-12.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	10,443,799.00	0.00	10,443,799.00	11,782,906.00	0.00	11,782,906.00	12.8%
Supplemental & Concentration Carryover	0000	9780	*5,473,802.00*		*5,473,802.00*			*0.00*	
Concentration Grant Add On Carryover	0000	9780	*4,956,894.00*		*4,956,894.00*			*0.00*	
Transitional Kindergarten Add On Carryover	0000	9780	*13,103.00*		*13,103.00*			*0.00*	
Future Rising Costs	0000	9780						*0.00*	
Supplemental & Concentration Carryover	0000	9780			*0.00*	*8,192,889.00*		*8,192,889.00*	
Concentration Grant Add On Carryover	0000	9780			*0.00*	*3,456,034.00*		*3,456,034.00*	
Transitional Kindergarten Add On Carryover	0000	9780			*0.00*	*133,983.00*		*133,983.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,476,251.00	0.00	4,476,251.00	5,049,822.00	0.00	5,049,822.00	12.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(1.00)	(1.00)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	61,839,849.00	0.00	61,839,849.00	64,669,003.00	0.00	64,669,003.00	4.6%
Education Protection Account State Aid - Current Year		8012	19,695,387.00	0.00	19,695,387.00	20,053,686.00	0.00	20,053,686.00	1.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	49,190.00	0.00	49,190.00	48,698.00	0.00	48,698.00	-1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	11,536,365.00	0.00	11,536,365.00	11,421,002.00	0.00	11,421,002.00	-1.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	949,073.00	0.00	949,073.00	939,582.00	0.00	939,582.00	-1.0%
Supplemental Taxes		8044	590,425.00	0.00	590,425.00	584,521.00	0.00	584,521.00	-1.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,571,723.00	0.00	5,571,723.00	5,516,006.00	0.00	5,516,006.00	-1.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,616,277.00	0.00	2,616,277.00	2,590,103.00	0.00	2,590,103.00	-1.0%
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			102,848,289.00	0.00	102,848,289.00	105,822,601.00	0.00	105,822,601.00	2.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			102,848,289.00	0.00	102,848,289.00	105,822,601.00	0.00	105,822,601.00	2.9%
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	2,513,594.00	2,513,594.00	0.00	2,070,518.00	2,070,518.00	-17.6%
Special Education Discretionary Grants		8182	0.00	706,190.00	706,190.00	0.00	229,921.00	229,921.00	-67.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,367,877.00	3,367,877.00		2,822,134.00	2,822,134.00	-16.2%
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		546,987.00	546,987.00		353,827.00	353,827.00	-35.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		162,742.00	162,742.00		197,258.00	197,258.00	21.2%
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		1,428,598.00	1,428,598.00		1,199,220.00	1,199,220.00	-16.1%
Career and Technical Education	3500-3599	8290		104,232.00	104,232.00		104,232.00	104,232.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	11,259,148.00	11,259,148.00	0.00	23,561,874.00	23,561,874.00	109.3%
TOTAL, FEDERAL REVENUE			0.00	20,089,368.00	20,089,368.00	0.00	30,538,984.00	30,538,984.00	52.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	976,034.00	976,034.00	New
Mandated Costs Reimbursements		8550	275,254.00	0.00	275,254.00	265,324.00	0.00	265,324.00	-3.6%
Lottery - Unrestricted and Instructional Materials		8560	1,065,061.00	451,916.00	1,516,977.00	958,554.00	406,724.00	1,365,278.00	-10.0%
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		1,900,997.00	1,900,997.00		1,710,897.00	1,710,897.00	-10.0%
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		412,571.00	412,571.00		244,545.00	244,545.00	-40.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		61,627.00	61,627.00		40,000.00	40,000.00	-35.1%
All Other State Revenue	All Other	8590	0.00	27,014,578.00	27,014,578.00	1.00	15,512,736.00	15,512,737.00	-42.6%
TOTAL, OTHER STATE REVENUE			1,340,315.00	29,841,689.00	31,182,004.00	1,223,879.00	18,890,936.00	20,114,815.00	-35.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,053,751.00	0.00	1,053,751.00	455,000.00	0.00	455,000.00	-56.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	1.00	0.00	1.00	New

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	550,000.00	0.00	550,000.00	550,000.00	0.00	550,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	107,000.00	0.00	107,000.00	107,000.00	13,500.00	120,500.00	12.6%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	939,552.00	546,527.00	1,486,079.00	454,480.00	152,155.00	606,635.00	-59.2%
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		8,349,982.00	8,349,982.00		8,196,818.00	8,196,818.00	-1.8%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,650,303.00	8,896,509.00	11,546,812.00	1,566,481.00	8,362,473.00	9,928,954.00	-14.0%
TOTAL, REVENUES			106,838,907.00	58,827,566.00	165,666,473.00	108,612,961.00	57,792,393.00	166,405,354.00	0.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	32,069,887.00	8,888,392.00	40,958,279.00	31,573,686.00	9,141,662.00	40,715,348.00	-0.6%
Certificated Pupil Support Salaries		1200	1,548,529.00	1,896,341.00	3,444,870.00	2,551,395.00	1,933,472.00	4,484,867.00	30.2%
Certificated Supervisors' and Administrators' Salaries		1300	4,097,118.00	887,038.00	4,984,156.00	3,350,773.00	803,934.00	4,154,707.00	-16.6%
Other Certificated Salaries		1900	845,292.00	1,083,662.00	1,928,954.00	890,292.00	1,114,816.00	2,005,108.00	3.9%
TOTAL, CERTIFICATED SALARIES			38,560,826.00	12,755,433.00	51,316,259.00	38,366,146.00	12,993,884.00	51,360,030.00	0.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	580,822.00	3,220,463.00	3,801,285.00	813,550.00	3,410,862.00	4,224,412.00	11.1%
Classified Support Salaries		2200	4,221,251.00	2,234,839.00	6,456,090.00	4,264,717.00	2,245,020.00	6,509,737.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	1,300,111.00	164,252.00	1,464,363.00	1,332,964.00	164,227.00	1,497,191.00	2.2%
Clerical, Technical and Office Salaries		2400	5,309,648.00	492,273.00	5,801,921.00	5,408,485.00	537,151.00	5,945,636.00	2.5%
Other Classified Salaries		2900	780,117.00	54,488.00	834,605.00	791,181.00	65,002.00	856,183.00	2.6%
TOTAL, CLASSIFIED SALARIES			12,191,949.00	6,166,315.00	18,358,264.00	12,610,897.00	6,422,262.00	19,033,159.00	3.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,301,338.00	7,193,497.00	14,494,835.00	7,040,611.00	7,383,608.00	14,424,219.00	-0.5%
PERS		3201-3202	2,689,704.00	1,398,457.00	4,088,161.00	2,811,328.00	1,118,504.00	3,929,832.00	-3.9%
OASDI/Medicare/Alternative		3301-3302	1,451,232.00	673,941.00	2,125,173.00	1,631,449.00	868,758.00	2,500,207.00	17.6%
Health and Welfare Benefits		3401-3402	3,781,340.00	1,202,625.00	4,983,965.00	3,634,664.00	1,234,847.00	4,869,511.00	-2.3%
Unemployment Insurance		3501-3502	250,015.00	95,197.00	345,212.00	71,954.00	102,303.00	174,257.00	-49.5%
Workers' Compensation		3601-3602	2,072,224.00	762,501.00	2,834,725.00	2,025,349.00	838,039.00	2,863,388.00	1.0%
OPEB, Allocated		3701-3702	775,000.00	0.00	775,000.00	775,000.00	0.00	775,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	619,160.00	0.00	619,160.00	614,253.00	0.00	614,253.00	-0.8%
TOTAL, EMPLOYEE BENEFITS			18,940,013.00	11,326,218.00	30,266,231.00	18,604,608.00	11,546,059.00	30,150,667.00	-0.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	15,944.00	372,484.00	388,428.00	20,000.00	1,305,596.00	1,325,596.00	241.3%
Books and Other Reference Materials		4200	60,299.00	36,036.00	96,335.00	62,869.00	141,200.00	204,069.00	111.8%
Materials and Supplies		4300	2,635,296.00	4,642,814.00	7,278,110.00	4,312,416.00	23,895,235.00	28,207,651.00	287.6%
Noncapitalized Equipment		4400	1,557,598.00	1,927,329.00	3,484,927.00	791,247.00	1,807,825.00	2,599,072.00	-25.4%
Food		4700	0.00	0.00	0.00	0.00	400,000.00	400,000.00	New
TOTAL, BOOKS AND SUPPLIES			4,269,137.00	6,978,663.00	11,247,800.00	5,186,532.00	27,549,856.00	32,736,388.00	191.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	8,340,931.00	8,340,931.00	0.00	6,791,726.00	6,791,726.00	-18.6%
Travel and Conferences		5200	333,924.00	291,373.00	625,297.00	529,028.00	267,246.00	796,274.00	27.3%
Dues and Memberships		5300	50,928.00	618,827.00	669,755.00	86,056.00	1,302,002.00	1,388,058.00	107.2%
Insurance		5400 - 5450	976,691.00	0.00	976,691.00	1,000,000.00	0.00	1,000,000.00	2.4%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
Operations and Housekeeping Services		5500	2,274,890.00	61,200.00	2,336,090.00	1,866,995.00	56,200.00	1,923,195.00	-17.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	701,613.00	299,781.00	1,001,394.00	453,206.00	296,122.00	749,328.00	-25.2%
Transfers of Direct Costs		5710	(5,632.00)	5,632.00	0.00	(2,924.00)	2,924.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(37,128.00)	2,645.00	(34,483.00)	(15,249.00)	0.00	(15,249.00)	-55.8%
Professional/Consulting Services and Operating Expenditures		5800	4,919,304.00	8,092,921.00	13,012,225.00	4,572,103.00	12,015,563.00	16,587,666.00	27.5%
Communications		5900	765,585.00	7,050.00	772,635.00	773,751.00	7,050.00	780,801.00	1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,980,175.00	17,720,360.00	27,700,535.00	9,262,966.00	20,738,833.00	30,001,799.00	8.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,790,224.00	3,399,940.00	6,190,164.00	497,561.00	128,545.00	626,106.00	-89.9%
Equipment Replacement		6500	0.00	190,600.00	190,600.00	0.00	0.00	0.00	-100.0%
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			2,790,224.00	3,590,540.00	6,380,764.00	497,561.00	128,545.00	626,106.00	-90.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	978,266.00	0.00	978,266.00	978,266.00	0.00	978,266.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	2,530,815.00	2,530,815.00	0.00	2,533,406.00	2,533,406.00	0.1%
Payments to County Offices		7142	290,121.00	0.00	290,121.00	220,000.00	0.00	220,000.00	-24.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,268,387.00	2,530,815.00	3,799,202.00	1,198,266.00	2,533,406.00	3,731,672.00	-1.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,006,458.00)	1,006,458.00	0.00	(1,655,149.00)	1,655,149.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(440,717.00)	0.00	(440,717.00)	(312,538.00)	0.00	(312,538.00)	-29.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,447,175.00)	1,006,458.00	(440,717.00)	(1,967,687.00)	1,655,149.00	(312,538.00)	-29.1%
TOTAL, EXPENDITURES			86,553,536.00	62,074,802.00	148,628,338.00	83,759,289.00	83,567,994.00	167,327,283.00	12.6%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
Other Authorized Interfund Transfers Out		7619	580,000.00	0.00	580,000.00	1,000,000.00	0.00	1,000,000.00	72.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			580,000.00	0.00	580,000.00	1,000,000.00	0.00	1,000,000.00	72.4%
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(20,252,504.00)	20,252,504.00	0.00	(22,131,985.00)	22,131,985.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(20,252,504.00)	20,252,504.00	0.00	(22,131,985.00)	22,131,985.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(20,832,504.00)	20,252,504.00	(580,000.00)	(23,131,985.00)	22,131,985.00	(1,000,000.00)	72.4%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	102,848,289.00	0.00	102,848,289.00	105,822,601.00	0.00	105,822,601.00	2.9%
2) Federal Revenue		8100-8299	0.00	20,089,368.00	20,089,368.00	0.00	30,538,984.00	30,538,984.00	52.0%
3) Other State Revenue		8300-8599	1,340,315.00	29,841,689.00	31,182,004.00	1,223,879.00	18,890,936.00	20,114,815.00	-35.5%
4) Other Local Revenue		8600-8799	2,650,303.00	8,896,509.00	11,546,812.00	1,566,481.00	8,362,473.00	9,928,954.00	-14.0%
5) TOTAL, REVENUES			106,838,907.00	58,827,566.00	165,666,473.00	108,612,961.00	57,792,393.00	166,405,354.00	0.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		52,151,534.00	39,223,975.00	91,375,509.00	49,988,549.00	61,649,982.00	111,638,531.00	22.2%
2) Instruction - Related Services	2000-2999		12,148,088.00	4,418,248.00	16,566,336.00	11,192,922.00	3,916,616.00	15,109,538.00	-8.8%
3) Pupil Services	3000-3999		4,075,205.00	6,851,459.00	10,926,664.00	5,400,068.00	7,063,596.00	12,463,664.00	14.1%
4) Ancillary Services	4000-4999		790,333.00	62,682.00	853,015.00	860,481.00	270,600.00	1,131,081.00	32.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		7,536,041.00	1,078,335.00	8,614,376.00	6,928,794.00	1,727,026.00	8,655,820.00	0.5%
8) Plant Services	8000-8999		8,583,948.00	7,909,288.00	16,493,236.00	8,190,209.00	6,406,768.00	14,596,977.00	-11.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,268,387.00	2,530,815.00	3,799,202.00	1,198,266.00	2,533,406.00	3,731,672.00	-1.8%
10) TOTAL, EXPENDITURES			86,553,536.00	62,074,802.00	148,628,338.00	83,759,289.00	83,567,994.00	167,327,283.00	12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			20,285,371.00	(3,247,236.00)	17,038,135.00	24,853,672.00	(25,775,601.00)	(921,929.00)	-105.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	580,000.00	0.00	580,000.00	1,000,000.00	0.00	1,000,000.00	72.4%
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	(20,252,504.00)	20,252,504.00	0.00	(22,131,985.00)	22,131,985.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,832,504.00)	20,252,504.00	(580,000.00)	(23,131,985.00)	22,131,985.00	(1,000,000.00)	72.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(547,133.00)	17,005,268.00	16,458,135.00	1,721,687.00	(3,643,616.00)	(1,921,929.00)	-111.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,688,020.00	12,188,074.00	28,876,094.00	16,140,887.00	29,193,342.00	45,334,229.00	57.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,688,020.00	12,188,074.00	28,876,094.00	16,140,887.00	29,193,342.00	45,334,229.00	57.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,688,020.00	12,188,074.00	28,876,094.00	16,140,887.00	29,193,342.00	45,334,229.00	57.0%
2) Ending Balance, June 30 (E + F1e)			16,140,887.00	29,193,342.00	45,334,229.00	17,862,574.00	25,549,726.00	43,412,300.00	-4.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,195,837.00	0.00	1,195,837.00	1,004,846.00	0.00	1,004,846.00	-16.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	29,193,342.00	29,193,342.00	0.00	25,549,727.00	25,549,727.00	-12.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	10,443,799.00	0.00	10,443,799.00	11,782,906.00	0.00	11,782,906.00	12.8%
Supplemental & Concentration Carryover	0000	9780	*5,473,802.00*		*5,473,802.00*			*0.00*	
Concentration Grant Add On Carryover	0000	9780	*4,956,894.00*		*4,956,894.00*			*0.00*	
Transitional Kindergarten Add On Carryover	0000	9780	*13,103.00*		*13,103.00*			*0.00*	
Future Rising Costs	0000	9780						*0.00*	
Supplemental & Concentration Carryover	0000	9780			*0.00*	*8,192,889.00*		*8,192,889.00*	
Concentration Grant Add On Carryover	0000	9780			*0.00*	*3,456,034.00*		*3,456,034.00*	
Transitional Kindergarten Add On Carryover	0000	9780			*0.00*	*133,983.00*		*133,983.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,476,251.00	0.00	4,476,251.00	5,049,822.00	0.00	5,049,822.00	12.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(1.00)	(1.00)	New

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	7,572,948.00	10,879,441.00
6266	Educator Effectiveness, FY 2021-22	2,167,451.00	135,721.00
6300	Lottery: Instructional Materials	1,056,463.00	163,185.00
6332	CA Community Schools Partnership Act - Implementation Grant	2,789,335.00	2,254,198.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	131,465.00	131,465.00
6537	Special Ed: Learning Recovery Support	616,765.00	616,765.00
6546	Mental Health-Related Services	58,805.00	0.00
6547	Special Education Early Intervention Preschool Grant	696,722.00	350,404.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,880,995.00	1,880,993.00
7412	A-G Access/Success Grant	428,609.00	6,959.00
7413	A-G Learning Loss Mitigation Grant	187,230.00	13,508.00
7425	Expanded Learning Opportunities (ELO) Grant	1,314,318.00	460,400.00
7435	Learning Recovery Emergency Block Grant	6,235,566.00	0.00
7810	Other Restricted State	207,148.00	157,411.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,269,998.00	8,347,598.00
9010	Other Restricted Local	579,524.00	151,679.00
Total, Restricted Balance		29,193,342.00	25,549,727.00



Funds 08,11,12,13

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	450,856.02	450,856.02	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			450,856.02	450,856.02	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			450,856.02	450,856.02	0.0%
2) Ending Balance, June 30 (E + F1e)			450,856.02	450,856.02	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	450,856.02	450,856.02	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	450,856.02	450,856.02	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			450,856.02	450,856.02	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			450,856.02	450,856.02	0.0%
2) Ending Balance, June 30 (E + F1e)			450,856.02	450,856.02	0.0%
Components of Ending Fund Balance					

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	450,856.02	450,856.02	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	450,856.02	450,856.02
Total, Restricted Balance		450,856.02	450,856.02

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	223,320.00	223,320.00	0.0%
3) Other State Revenue		8300-8599	1,695,059.00	1,695,059.00	0.0%
4) Other Local Revenue		8600-8799	224,012.00	219,002.00	-2.2%
5) TOTAL, REVENUES			2,142,391.00	2,137,381.00	-0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	726,905.00	744,922.00	2.5%
2) Classified Salaries		2000-2999	256,001.00	241,169.00	-5.8%
3) Employee Benefits		3000-3999	394,929.00	385,790.00	-2.3%
4) Books and Supplies		4000-4999	419,864.00	264,930.00	-36.9%
5) Services and Other Operating Expenditures		5000-5999	317,677.00	209,022.00	-34.2%
6) Capital Outlay		6000-6999	53,101.00	3.00	-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	86,366.00	72,639.00	-15.9%
9) TOTAL, EXPENDITURES			2,254,843.00	1,918,475.00	-14.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(112,452.00)	218,906.00	-294.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(112,452.00)	218,906.00	-294.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	794,974.00	682,522.00	-14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			794,974.00	682,522.00	-14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			794,974.00	682,522.00	-14.1%
2) Ending Balance, June 30 (E + F1e)			682,522.00	901,428.00	32.1%
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	158,183.00	213,088.00	34.7%
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	524,339.00	688,340.00	31.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	223,320.00	223,320.00	0.0%
TOTAL, FEDERAL REVENUE			223,320.00	223,320.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,525,437.00	1,525,437.00	0.0%
All Other State Revenue	All Other	8590	169,622.00	169,622.00	0.0%
TOTAL, OTHER STATE REVENUE			1,695,059.00	1,695,059.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,512.00	9,000.00	-33.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1.00	New
Fees and Contracts					
Adult Education Fees		8671	45,000.00	45,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	500.00	1.00	-99.8%
Tuition		8710	165,000.00	165,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			224,012.00	219,002.00	-2.2%
TOTAL, REVENUES			2,142,391.00	2,137,381.00	-0.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	476,413.00	494,430.00	3.8%
Certificated Pupil Support Salaries		1200	115,515.00	115,515.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	134,977.00	134,977.00	0.0%
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			726,905.00	744,922.00	2.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	21,139.00	21,139.00	0.0%
Classified Support Salaries		2200	27,392.00	27,392.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	207,470.00	192,638.00	-7.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			256,001.00	241,169.00	-5.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	231,218.00	231,305.00	0.0%
PERS		3201-3202	58,023.00	51,997.00	-10.4%
OASDI/Medicare/Alternative		3301-3302	29,026.00	27,157.00	-6.4%
Health and Welfare Benefits		3401-3402	31,126.00	30,673.00	-1.5%
Unemployment Insurance		3501-3502	4,938.00	5,096.00	3.2%
Workers' Compensation		3601-3602	40,598.00	39,562.00	-2.6%
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			394,929.00	385,790.00	-2.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	99,320.00	49,300.00	-50.4%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	245,616.00	139,302.00	-43.3%
Noncapitalized Equipment		4400	74,928.00	76,328.00	1.9%
TOTAL, BOOKS AND SUPPLIES			419,864.00	264,930.00	-36.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,500.00	4,000.00	-27.3%
Dues and Memberships		5300	0.00	100.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	45,000.00	50,000.00	11.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,750.00	14,000.00	-5.1%
Professional/Consulting Services and Operating Expenditures		5800	237,927.00	126,422.00	-46.9%
Communications		5900	14,500.00	14,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			317,677.00	209,022.00	-34.2%
CAPITAL OUTLAY					
Land		6100	35,500.00	1.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	17,601.00	2.00	-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			53,101.00	3.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	86,366.00	72,639.00	-15.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			86,366.00	72,639.00	-15.9%
TOTAL, EXPENDITURES			2,254,843.00	1,918,475.00	-14.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	223,320.00	223,320.00	0.0%
3) Other State Revenue		8300-8599	1,695,059.00	1,695,059.00	0.0%
4) Other Local Revenue		8600-8799	224,012.00	219,002.00	-2.2%
5) TOTAL, REVENUES			2,142,391.00	2,137,381.00	-0.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,333,353.00	1,069,492.00	-19.8%
2) Instruction - Related Services	2000-2999		539,425.00	511,144.00	-5.2%
3) Pupil Services	3000-3999		156,768.00	156,768.00	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		86,366.00	72,639.00	-15.9%
8) Plant Services	8000-8999		138,931.00	108,432.00	-22.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,254,843.00	1,918,475.00	-14.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(112,452.00)	218,906.00	-294.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(112,452.00)	218,906.00	-294.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	794,974.00	682,522.00	-14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			794,974.00	682,522.00	-14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			794,974.00	682,522.00	-14.1%
2) Ending Balance, June 30 (E + F1e)			682,522.00	901,428.00	32.1%
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	158,183.00	213,088.00	34.7%
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	524,339.00	688,340.00	31.3%
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
6371	CalWORKs for ROCP or Adult Education	158,183.00	213,088.00
Total, Restricted Balance		158,183.00	213,088.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,908,687.00	3,182,166.00	9.4%
4) Other Local Revenue		8600-8799	41,177.00	1,001.00	-97.6%
5) TOTAL, REVENUES			2,949,864.00	3,183,167.00	7.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	499,299.00	868,892.00	74.0%
2) Classified Salaries		2000-2999	455,004.00	337,036.00	-25.9%
3) Employee Benefits		3000-3999	312,426.00	393,056.00	25.8%
4) Books and Supplies		4000-4999	1,428,791.00	1,541,314.00	7.9%
5) Services and Other Operating Expenditures		5000-5999	68,585.00	69,390.00	1.2%
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	178,557.00	58,282.00	-67.4%
9) TOTAL, EXPENDITURES			2,942,662.00	3,267,970.00	11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,202.00	(84,803.00)	-1,277.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,202.00	(84,803.00)	-1,277.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	95,592.00	102,794.00	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,592.00	102,794.00	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,592.00	102,794.00	7.5%
2) Ending Balance, June 30 (E + F1e)			102,794.00	17,991.00	-82.5%
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	85,800.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	16,995.00	17,996.00	5.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.00)	(5.00)	400.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	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%
OTHER STATE REVENUE					
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	2,673,811.00	3,144,341.00	17.6%
All Other State Revenue	All Other	8590	234,876.00	37,825.00	-83.9%
TOTAL, OTHER STATE REVENUE			2,908,687.00	3,182,166.00	9.4%
OTHER LOCAL REVENUE					
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	9,177.00	1,000.00	-89.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1.00	New
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	32,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			41,177.00	1,001.00	-97.6%
TOTAL, REVENUES			2,949,864.00	3,183,167.00	7.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	336,916.00	698,389.00	107.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	162,383.00	170,503.00	5.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			499,299.00	868,892.00	74.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	360,812.00	238,132.00	-34.0%
Classified Support Salaries		2200	21,380.00	22,449.00	5.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	72,812.00	76,455.00	5.0%

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			455,004.00	337,036.00	-25.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	130,306.00	200,543.00	53.9%
PERS		3201-3202	65,033.00	32,675.00	-49.8%
OASDI/Medicare/Alternative		3301-3302	34,421.00	30,131.00	-12.5%
Health and Welfare Benefits		3401-3402	42,784.00	78,724.00	84.0%
Unemployment Insurance		3501-3502	4,438.00	5,659.00	27.5%
Workers' Compensation		3601-3602	35,444.00	45,324.00	27.9%
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			312,426.00	393,056.00	25.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,327,124.00	1,458,846.00	9.9%
Noncapitalized Equipment		4400	81,927.00	61,741.00	-24.6%
Food		4700	19,740.00	20,727.00	5.0%
TOTAL, BOOKS AND SUPPLIES			1,428,791.00	1,541,314.00	7.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,039.00	16,841.00	5.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,050.00	5.0%
Professional/Consulting Services and Operating Expenditures		5800	51,546.00	51,499.00	-0.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			68,585.00	69,390.00	1.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	178,557.00	58,282.00	-67.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			178,557.00	58,282.00	-67.4%
TOTAL, EXPENDITURES			2,942,662.00	3,267,970.00	11.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,908,687.00	3,182,166.00	9.4%
4) Other Local Revenue		8600-8799	41,177.00	1,001.00	-97.6%
5) TOTAL, REVENUES			2,949,864.00	3,183,167.00	7.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,363,307.00	2,777,297.00	17.5%
2) Instruction - Related Services	2000-2999		336,000.00	364,350.00	8.4%
3) Pupil Services	3000-3999		19,740.00	20,727.00	5.0%
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		178,557.00	58,282.00	-67.4%
8) Plant Services	8000-8999		45,058.00	47,314.00	5.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,942,662.00	3,267,970.00	11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,202.00	(84,803.00)	-1,277.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,202.00	(84,803.00)	-1,277.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	95,592.00	102,794.00	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,592.00	102,794.00	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,592.00	102,794.00	7.5%
2) Ending Balance, June 30 (E + F1e)			102,794.00	17,991.00	-82.5%
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	85,800.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	16,995.00	17,996.00	5.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.00)	(5.00)	400.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	85,800.00	0.00
Total, Restricted Balance		85,800.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,823,393.00	4,409,543.00	-8.6%
3) Other State Revenue		8300-8599	1,784,400.00	1,589,899.00	-10.9%
4) Other Local Revenue		8600-8799	76,541.00	25,000.00	-67.3%
5) TOTAL, REVENUES			6,684,334.00	6,024,442.00	-9.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,041,106.00	2,069,368.00	1.4%
3) Employee Benefits		3000-3999	818,877.00	914,589.00	11.7%
4) Books and Supplies		4000-4999	3,097,826.00	2,721,848.00	-12.1%
5) Services and Other Operating Expenditures		5000-5999	375,229.00	137,020.00	-63.5%
6) Capital Outlay		6000-6999	80,121.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	175,794.00	181,617.00	3.3%
9) TOTAL, EXPENDITURES			6,588,953.00	6,024,442.00	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			95,381.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			95,381.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,599,574.00	3,694,955.00	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,599,574.00	3,694,955.00	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,599,574.00	3,694,955.00	2.6%
2) Ending Balance, June 30 (E + F1e)			3,694,955.00	3,694,955.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,694,954.00	3,694,954.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1.00	1.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,447,007.00	4,063,949.00	-8.6%
Donated Food Commodities		8221	376,386.00	345,594.00	-8.2%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,823,393.00	4,409,543.00	-8.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,784,400.00	1,589,899.00	-10.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,784,400.00	1,589,899.00	-10.9%
OTHER LOCAL REVENUE					
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	70,041.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,500.00	25,000.00	284.6%
TOTAL, OTHER LOCAL REVENUE			76,541.00	25,000.00	-67.3%
TOTAL, REVENUES			6,684,334.00	6,024,442.00	-9.9%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,423,781.00	1,458,034.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	483,297.00	478,657.00	-1.0%
Clerical, Technical and Office Salaries		2400	134,028.00	132,677.00	-1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,041,106.00	2,069,368.00	1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	456,261.00	475,559.00	4.2%
OASDI/Medicare/Alternative		3301-3302	153,898.00	220,440.00	43.2%
Health and Welfare Benefits		3401-3402	105,465.00	125,361.00	18.9%
Unemployment Insurance		3501-3502	12,166.00	10,359.00	-14.9%
Workers' Compensation		3601-3602	91,087.00	82,870.00	-9.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			818,877.00	914,589.00	11.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	60,205.00	24,500.00	-59.3%
Noncapitalized Equipment		4400	20,000.00	5,000.00	-75.0%
Food		4700	3,017,621.00	2,692,348.00	-10.8%
TOTAL, BOOKS AND SUPPLIES			3,097,826.00	2,721,848.00	-12.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,600.00	4,500.00	73.1%
Dues and Memberships		5300	5,410.00	3,060.00	-43.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,284.00	2,000.00	-39.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	115,032.00	66,060.00	-42.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	18,733.00	200.00	-98.9%
Professional/Consulting Services and Operating Expenditures		5800	223,587.00	56,700.00	-74.6%
Communications		5900	6,583.00	4,500.00	-31.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			375,229.00	137,020.00	-63.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	80,121.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			80,121.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	175,794.00	181,617.00	3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			175,794.00	181,617.00	3.3%
TOTAL, EXPENDITURES			6,588,953.00	6,024,442.00	-8.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,823,393.00	4,409,543.00	-8.6%
3) Other State Revenue		8300-8599	1,784,400.00	1,589,899.00	-10.9%
4) Other Local Revenue		8600-8799	76,541.00	25,000.00	-67.3%
5) TOTAL, REVENUES			6,684,334.00	6,024,442.00	-9.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,409,875.00	5,840,825.00	-8.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		175,794.00	181,617.00	3.3%
8) Plant Services	8000-8999		3,284.00	2,000.00	-39.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,588,953.00	6,024,442.00	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			95,381.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			95,381.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,599,574.00	3,694,955.00	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,599,574.00	3,694,955.00	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,599,574.00	3,694,955.00	2.6%
2) Ending Balance, June 30 (E + F1e)			3,694,955.00	3,694,955.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,694,954.00	3,694,954.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1.00	1.00	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)	2,058,196.00	2,058,196.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	608,975.00	608,975.00
5330	Child Nutrition: Summer Food Service Program Operations	1,027,783.00	1,027,783.00
Total, Restricted Balance		3,694,954.00	3,694,954.00



All Other Funds

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,587.00	10,001.00	-5.5%
5) TOTAL, REVENUES			10,587.00	10,001.00	-5.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	156,735.00	217,959.00	39.1%
5) Services and Other Operating Expenditures		5000-5999	474,282.00	305,535.00	-35.6%
6) Capital Outlay		6000-6999	282,774.00	348,021.00	23.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			913,791.00	871,515.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(903,204.00)	(861,514.00)	-4.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	580,000.00	1,000,000.00	72.4%
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			580,000.00	1,000,000.00	72.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(323,204.00)	138,486.00	-142.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	637,695.00	314,491.00	-50.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			637,695.00	314,491.00	-50.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			637,695.00	314,491.00	-50.7%
2) Ending Balance, June 30 (E + F1e)			314,491.00	452,977.00	44.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,977.00	32,977.00	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	281,514.00	420,000.00	49.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,587.00	10,000.00	-5.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1.00	New
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			10,587.00	10,001.00	-5.5%
TOTAL, REVENUES			10,587.00	10,001.00	-5.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	67,113.00	173,667.00	158.8%
Noncapitalized Equipment		4400	89,622.00	44,292.00	-50.6%
TOTAL, BOOKS AND SUPPLIES			156,735.00	217,959.00	39.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	398,167.00	298,735.00	-25.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	76,115.00	6,800.00	-91.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			474,282.00	305,535.00	-35.6%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	254,789.00	230,720.00	-9.4%
Equipment		6400	27,985.00	117,301.00	319.2%
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			282,774.00	348,021.00	23.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			913,791.00	871,515.00	-4.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	580,000.00	1,000,000.00	72.4%
(a) TOTAL, INTERFUND TRANSFERS IN			580,000.00	1,000,000.00	72.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			580,000.00	1,000,000.00	72.4%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,587.00	10,001.00	-5.5%
5) TOTAL, REVENUES			10,587.00	10,001.00	-5.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		913,791.00	871,515.00	-4.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			913,791.00	871,515.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(903,204.00)	(861,514.00)	-4.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	580,000.00	1,000,000.00	72.4%
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			580,000.00	1,000,000.00	72.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(323,204.00)	138,486.00	-142.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	637,695.00	314,491.00	-50.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			637,695.00	314,491.00	-50.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			637,695.00	314,491.00	-50.7%
2) Ending Balance, June 30 (E + F1e)			314,491.00	452,977.00	44.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,977.00	32,977.00	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	281,514.00	420,000.00	49.2%
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	32,977.00	32,977.00
Total, Restricted Balance		32,977.00	32,977.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	95,963.00	20,000.00	-79.2%
5) TOTAL, REVENUES			95,963.00	20,000.00	-79.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			95,963.00	20,000.00	-79.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			95,963.00	20,000.00	-79.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,551,704.00	3,647,667.00	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,551,704.00	3,647,667.00	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,551,704.00	3,647,667.00	2.7%
2) Ending Balance, June 30 (E + F1e)			3,647,667.00	3,667,667.00	0.5%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	3,647,667.00	3,667,667.00	0.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	95,963.00	19,999.00	-79.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1.00	New
TOTAL, OTHER LOCAL REVENUE			95,963.00	20,000.00	-79.2%
TOTAL, REVENUES			95,963.00	20,000.00	-79.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	95,963.00	20,000.00	-79.2%
5) TOTAL, REVENUES			95,963.00	20,000.00	-79.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			95,963.00	20,000.00	-79.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			95,963.00	20,000.00	-79.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,551,704.00	3,647,667.00	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,551,704.00	3,647,667.00	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,551,704.00	3,647,667.00	2.7%
2) Ending Balance, June 30 (E + F1e)			3,647,667.00	3,667,667.00	0.5%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	3,647,667.00	3,667,667.00	0.5%
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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	913,362.00	450,001.00	-50.7%
5) TOTAL, REVENUES			913,362.00	450,001.00	-50.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	101,750.00	107,750.00	5.9%
6) Capital Outlay		6000-6999	7,753,333.00	12,331,050.00	59.0%
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			7,855,083.00	12,438,800.00	58.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,941,721.00)	(11,988,799.00)	72.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,941,721.00)	(11,988,799.00)	72.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,878,389.00	26,936,668.00	-20.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,878,389.00	26,936,668.00	-20.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,878,389.00	26,936,668.00	-20.5%
2) Ending Balance, June 30 (E + F1e)			26,936,668.00	14,947,869.00	-44.5%
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	26,936,667.00	14,947,868.00	-44.5%
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	1.00	1.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	913,362.00	450,000.00	-50.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1.00	New
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			913,362.00	450,001.00	-50.7%
TOTAL, REVENUES			913,362.00	450,001.00	-50.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	101,750.00	107,750.00	5.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			101,750.00	107,750.00	5.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,753,333.00	12,331,050.00	59.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,753,333.00	12,331,050.00	59.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	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			7,855,083.00	12,438,800.00	58.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	913,362.00	450,001.00	-50.7%
5) TOTAL, REVENUES			913,362.00	450,001.00	-50.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,855,083.00	12,438,800.00	58.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,855,083.00	12,438,800.00	58.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(6,941,721.00)	(11,988,799.00)	72.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(6,941,721.00)	(11,988,799.00)	72.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,878,389.00	26,936,668.00	-20.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,878,389.00	26,936,668.00	-20.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,878,389.00	26,936,668.00	-20.5%
2) Ending Balance, June 30 (E + F1e)			26,936,668.00	14,947,869.00	-44.5%
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	26,936,667.00	14,947,868.00	-44.5%
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	1.00	1.00	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	26,936,667.00	14,947,868.00
Total, Restricted Balance		26,936,667.00	14,947,868.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	245,510.00	156,001.00	-36.5%
5) TOTAL, REVENUES			245,510.00	156,001.00	-36.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	412,584.00	326,374.00	-20.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			412,609.00	326,374.00	-20.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(167,099.00)	(170,373.00)	2.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	6,270.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,270.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(160,829.00)	(170,373.00)	5.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,031,160.00	5,870,331.00	-2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,031,160.00	5,870,331.00	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,031,160.00	5,870,331.00	-2.7%
2) Ending Balance, June 30 (E + F1e)			5,870,331.00	5,699,958.00	-2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,845,309.00	5,668,936.00	-3.0%
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	25,022.00	31,022.00	24.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	26,714.00	6,000.00	-77.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1.00	New
Fees and Contracts					
Mitigation/Developer Fees		8681	193,774.00	150,000.00	-22.6%
Other Local Revenue					
All Other Local Revenue		8699	25,022.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			245,510.00	156,001.00	-36.5%
TOTAL, REVENUES			245,510.00	156,001.00	-36.5%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	76,583.00	120,374.00	57.2%
Other Debt Service - Principal		7439	336,001.00	206,000.00	-38.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			412,584.00	326,374.00	-20.9%
TOTAL, EXPENDITURES			412,609.00	326,374.00	-20.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	6,270.00	0.00	-100.0%
(c) TOTAL, SOURCES			6,270.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,270.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	245,510.00	156,001.00	-36.5%
5) TOTAL, REVENUES			245,510.00	156,001.00	-36.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		25.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	412,584.00	326,374.00	-20.9%
10) TOTAL, EXPENDITURES			412,609.00	326,374.00	-20.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(167,099.00)	(170,373.00)	2.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	6,270.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,270.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(160,829.00)	(170,373.00)	5.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,031,160.00	5,870,331.00	-2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,031,160.00	5,870,331.00	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,031,160.00	5,870,331.00	-2.7%
2) Ending Balance, June 30 (E + F1e)			5,870,331.00	5,699,958.00	-2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,845,309.00	5,668,936.00	-3.0%
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	25,022.00	31,022.00	24.0%
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	5,845,309.00	5,668,936.00
Total, Restricted Balance		5,845,309.00	5,668,936.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4.00	5.00	25.0%
5) TOTAL, REVENUES			4.00	5.00	25.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4.00	5.00	25.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4.00	5.00	25.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	174.00	178.00	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			174.00	178.00	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			174.00	178.00	2.3%
2) Ending Balance, June 30 (E + F1e)			178.00	183.00	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	178.00	183.00	2.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	4.00	4.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1.00	New
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			4.00	5.00	25.0%
TOTAL, REVENUES			4.00	5.00	25.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4.00	5.00	25.0%
5) TOTAL, REVENUES			4.00	5.00	25.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			4.00	5.00	25.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			4.00	5.00	25.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	174.00	178.00	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			174.00	178.00	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			174.00	178.00	2.3%
2) Ending Balance, June 30 (E + F1e)			178.00	183.00	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	178.00	183.00	2.8%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,334,508.00	1,750,391.00	-25.0%
4) Other Local Revenue		8600-8799	299,094.00	312,012.00	4.3%
5) TOTAL, REVENUES			2,633,602.00	2,062,403.00	-21.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,315,760.00	2,136,209.00	-70.8%
6) Capital Outlay		6000-6999	5,185,051.00	1,475,450.00	-71.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,500,811.00	3,611,659.00	-71.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,867,209.00)	(1,549,256.00)	-84.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,867,209.00)	(1,549,256.00)	-84.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,728,477.00	1,861,268.00	-84.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,728,477.00	1,861,268.00	-84.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,728,477.00	1,861,268.00	-84.1%
2) Ending Balance, June 30 (E + F1e)			1,861,268.00	312,012.00	-83.2%
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	1,861,267.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1.00	312,012.00	31,201,100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	2,334,508.00	1,750,391.00	-25.0%
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			2,334,508.00	1,750,391.00	-25.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	299,094.00	312,011.00	4.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1.00	New
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			299,094.00	312,012.00	4.3%
TOTAL, REVENUES			2,633,602.00	2,062,403.00	-21.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,315,760.00	2,136,209.00	-70.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,315,760.00	2,136,209.00	-70.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,760,134.00	1,260,789.00	-66.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,424,917.00	214,661.00	-84.9%
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			5,185,051.00	1,475,450.00	-71.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,500,811.00	3,611,659.00	-71.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,334,508.00	1,750,391.00	-25.0%
4) Other Local Revenue		8600-8799	299,094.00	312,012.00	4.3%
5) TOTAL, REVENUES			2,633,602.00	2,062,403.00	-21.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		12,500,811.00	3,611,659.00	-71.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,500,811.00	3,611,659.00	-71.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(9,867,209.00)	(1,549,256.00)	-84.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(9,867,209.00)	(1,549,256.00)	-84.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,728,477.00	1,861,268.00	-84.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,728,477.00	1,861,268.00	-84.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,728,477.00	1,861,268.00	-84.1%
2) Ending Balance, June 30 (E + F1e)			1,861,268.00	312,012.00	-83.2%
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	1,861,267.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1.00	312,012.00	31,201,100.0%
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
7710	State School Facilities Projects	1,861,267.00	0.00
Total, Restricted Balance		1,861,267.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,090,108.00	950,000.00	-12.9%
5) TOTAL, REVENUES			1,090,108.00	950,000.00	-12.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,100,000.00	0.00	-100.0%
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			3,100,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,009,892.00)	950,000.00	-147.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,009,892.00)	950,000.00	-147.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,571,511.00	8,561,619.00	-19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,571,511.00	8,561,619.00	-19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,571,511.00	8,561,619.00	-19.0%
2) Ending Balance, June 30 (E + F1e)			8,561,619.00	9,511,619.00	11.1%
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	3,180,021.00	3,980,021.00	25.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,381,598.00	5,531,598.00	2.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	800,000.00	800,000.00	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	290,108.00	150,000.00	-48.3%
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			1,090,108.00	950,000.00	-12.9%
TOTAL, REVENUES			1,090,108.00	950,000.00	-12.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,100,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,100,000.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,100,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,090,108.00	950,000.00	-12.9%
5) TOTAL, REVENUES			1,090,108.00	950,000.00	-12.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,100,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,100,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(2,009,892.00)	950,000.00	-147.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(2,009,892.00)	950,000.00	-147.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,571,511.00	8,561,619.00	-19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,571,511.00	8,561,619.00	-19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,571,511.00	8,561,619.00	-19.0%
2) Ending Balance, June 30 (E + F1e)			8,561,619.00	9,511,619.00	11.1%
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	3,180,021.00	3,980,021.00	25.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,381,598.00	5,531,598.00	2.8%
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	3,180,021.00	3,980,021.00
Total, Restricted Balance		3,180,021.00	3,980,021.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,588,444.00	8,588,444.00	0.0%
5) TOTAL, REVENUES			8,588,444.00	8,588,444.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,788,805.00	8,788,805.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,788,805.00	8,788,805.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(200,361.00)	(200,361.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(200,361.00)	(200,361.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,384,726.00	7,184,365.00	-2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,384,726.00	7,184,365.00	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,384,726.00	7,184,365.00	-2.7%
2) Ending Balance, June 30 (E + F1e)			7,184,365.00	6,984,004.00	-2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,184,365.00	6,984,004.00	-2.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	8,293,991.00	8,293,991.00	0.0%
Unsecured Roll		8612	101,944.00	101,944.00	0.0%
Prior Years' Taxes		8613	101,893.00	101,893.00	0.0%
Supplemental Taxes		8614	84,453.00	84,453.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	6,163.00	6,163.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,588,444.00	8,588,444.00	0.0%
TOTAL, REVENUES			8,588,444.00	8,588,444.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,011,907.00	4,011,907.00	0.0%
Bond Interest and Other Service Charges		7434	4,776,898.00	4,776,898.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,788,805.00	8,788,805.00	0.0%
TOTAL, EXPENDITURES			8,788,805.00	8,788,805.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,588,444.00	8,588,444.00	0.0%
5) TOTAL, REVENUES			8,588,444.00	8,588,444.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	8,788,805.00	8,788,805.00	0.0%
10) TOTAL, EXPENDITURES			8,788,805.00	8,788,805.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(200,361.00)	(200,361.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(200,361.00)	(200,361.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,384,726.00	7,184,365.00	-2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,384,726.00	7,184,365.00	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,384,726.00	7,184,365.00	-2.7%
2) Ending Balance, June 30 (E + F1e)			7,184,365.00	6,984,004.00	-2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,184,365.00	6,984,004.00	-2.8%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,660,752.00	4,520,000.00	-3.0%
5) TOTAL, REVENUES			4,660,752.00	4,520,000.00	-3.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,913,344.00	3,885,271.00	-0.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,913,344.00	3,885,271.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			747,408.00	634,729.00	-15.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			747,408.00	634,729.00	-15.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,145,267.00	7,892,675.00	10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,145,267.00	7,892,675.00	10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,145,267.00	7,892,675.00	10.5%
2) Ending Net Position, June 30 (E + F1e)			7,892,675.00	8,527,404.00	8.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,892,675.00	8,527,404.00	8.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	284,060.00	110,000.00	-61.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	4,276,691.00	4,310,000.00	0.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	100,001.00	100,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,660,752.00	4,520,000.00	-3.0%
TOTAL, REVENUES			4,660,752.00	4,520,000.00	-3.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,676,344.00	2,653,271.00	-0.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,237,000.00	1,232,000.00	-0.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,913,344.00	3,885,271.00	-0.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			3,913,344.00	3,885,271.00	-0.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,660,752.00	4,520,000.00	-3.0%
5) TOTAL, REVENUES			4,660,752.00	4,520,000.00	-3.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,913,344.00	3,885,271.00	-0.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,913,344.00	3,885,271.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			747,408.00	634,729.00	-15.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			747,408.00	634,729.00	-15.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,145,267.00	7,892,675.00	10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,145,267.00	7,892,675.00	10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,145,267.00	7,892,675.00	10.5%
2) Ending Net Position, June 30 (E + F1e)			7,892,675.00	8,527,404.00	8.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,892,675.00	8,527,404.00	8.0%

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



Average Daily Attendance

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,042.08	5,951.44	7,151.27	5,861.44	5,773.48	6,727.27
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,042.08	5,951.44	7,151.27	5,861.44	5,773.48	6,727.27
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	17.47	17.47	17.47	17.47	0.00	17.47
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	17.47	17.47	17.47	17.47	0.00	17.47
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,059.55	5,968.91	7,168.74	5,878.91	5,773.48	6,744.74
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						



Cashflow

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			59,864,994.00	63,190,038.00	61,615,816.00	62,247,682.00	58,479,410.00	60,764,566.00	67,028,553.00	69,710,528.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,233,450.00	3,233,450.00	10,833,631.00	5,820,209.00	5,820,209.00	10,833,631.00	5,820,209.00	7,275,262.00
Property Taxes	8020-8079		716,972.00	2,192,666.00	7,799.00	7,799.00	3,759,413.00	1,394,326.00	3,475,938.00	544,438.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	1,262.00	0.00	193,975.00	0.00	124,978.00	3,076,556.00	146,168.00
Other State Revenue	8300-8599		0.00	17,440.00	1,283,642.00	437,586.00	2,439,681.00	4,636,373.00	2,709,424.00	152,984.00
Other Local Revenue	8600-8799		287,200.00	444,509.00	195,834.00	369,443.00	414,551.00	542,190.00	258,137.00	410,487.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			4,237,622.00	5,889,327.00	12,320,906.00	6,829,012.00	12,433,854.00	17,531,498.00	15,340,264.00	8,529,339.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		116,346.00	3,582,714.00	4,092,716.00	4,191,395.00	4,302,347.00	4,300,230.00	4,704,306.00	4,897,221.00
Classified Salaries	2000-2999		0.00	878,950.00	1,266,128.00	1,566,628.00	1,529,427.00	1,606,057.00	1,651,183.00	1,706,752.00
Employee Benefits	3000-3999		132,480.00	1,256,032.00	1,522,305.00	2,000,914.00	2,034,522.00	2,134,613.00	2,151,866.00	2,161,535.00
Books and Supplies	4000-4999		415,127.00	649,971.00	2,005,180.00	1,030,169.00	1,032,594.00	1,182,422.00	1,455,140.00	1,730,396.00
Services	5000-5999		217,673.00	970,361.00	2,769,476.00	1,595,476.00	1,227,646.00	2,023,442.00	2,304,611.00	2,776,281.00
Capital Outlay	6000-6599		0.00	0.00	12,488.00	0.00	0.00	0.00	295,206.00	0.00
Other Outgo	7000-7499		30,952.00	125,521.00	20,747.00	212,702.00	22,162.00	20,747.00	95,977.00	95,977.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			912,578.00	7,463,549.00	11,689,040.00	10,597,284.00	10,148,698.00	11,267,511.00	12,658,289.00	13,368,162.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			3,325,044.00	(1,574,222.00)	631,866.00	(3,768,272.00)	2,285,156.00	6,263,987.00	2,681,975.00	(4,838,823.00)
F. ENDING CASH (A + E)			63,190,038.00	61,615,816.00	62,247,682.00	58,479,410.00	60,764,566.00	67,028,553.00	69,710,528.00	64,871,705.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		64,871,705.00	63,698,836.00	60,012,731.00	60,297,177.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	12,288,684.00	7,275,262.00	7,275,262.00	5,013,430.00	0.00	0.00	84,722,689.00	84,722,689.00
Property Taxes	8020-8079	186,577.00	948,223.00	5,011,245.00	2,854,516.00	0.00	0.00	21,099,912.00	21,099,912.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	38,783.00	315,037.00	3,454,252.00	207,114.00	22,980,859.00	0.00	30,538,984.00	30,538,984.00
Other State Revenue	8300-8599	156,305.00	2,482,636.00	202,731.00	155,504.00	550,505.00	4,890,004.00	20,114,815.00	20,114,815.00
Other Local Revenue	8600-8799	347,750.00	387,660.00	423,897.00	373,355.00	5,473,941.00	0.00	9,928,954.00	9,928,954.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		13,018,099.00	11,408,818.00	16,367,387.00	8,603,919.00	29,005,305.00	4,890,004.00	166,405,354.00	166,405,354.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,183,331.00	5,010,644.00	5,217,940.00	4,842,994.00	917,846.00	0.00	51,360,030.00	51,360,030.00
Classified Salaries	2000-2999	1,864,371.00	1,970,280.00	1,885,343.00	1,461,969.00	1,646,071.00	0.00	19,033,159.00	19,033,159.00
Employee Benefits	3000-3999	2,162,135.00	2,164,003.00	2,163,350.00	2,161,306.00	3,215,602.00	4,890,004.00	30,150,667.00	30,150,667.00
Books and Supplies	4000-4999	1,687,193.00	3,382,430.00	3,574,612.00	4,026,471.00	10,564,683.00	0.00	32,736,388.00	32,736,388.00
Services	5000-5999	2,934,392.00	2,471,589.00	3,145,719.00	3,378,144.00	4,186,989.00	0.00	30,001,799.00	30,001,799.00
Capital Outlay	6000-6599	263,569.00	0.00	0.00	54,843.00	0.00	0.00	626,106.00	626,106.00
Other Outgo	7000-7499	95,977.00	95,977.00	95,977.00	95,977.00	2,410,441.00	0.00	3,419,134.00	3,419,134.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,000,000.00	0.00	0.00	1,000,000.00	1,000,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		14,190,968.00	15,094,923.00	16,082,941.00	17,021,704.00	22,941,632.00	4,890,004.00	168,327,283.00	168,327,283.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	0.00
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,172,869.00)	(3,686,105.00)	284,446.00	(8,417,785.00)	6,063,673.00	0.00	(1,921,929.00)	(1,921,929.00)
F. ENDING CASH (A + E)		63,698,836.00	60,012,731.00	60,297,177.00	51,879,392.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								57,943,065.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			51,879,392.00	55,455,245.00	54,572,010.00	56,908,788.00	53,984,674.00	56,801,713.00	63,284,272.00	64,747,236.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,128,791.00	3,128,791.00	10,468,684.00	5,631,824.00	5,631,824.00	10,468,684.00	5,631,824.00	7,039,781.00
Property Taxes	8020-8079		716,972.00	2,192,666.00	7,799.00	7,799.00	3,759,413.00	1,394,326.00	3,475,938.00	544,438.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	288.00	0.00	44,317.00	0.00	28,553.00	702,888.00	33,394.00
Other State Revenue	8300-8599		0.00	14,366.00	1,057,398.00	360,461.00	2,009,684.00	3,819,207.00	2,231,885.00	126,020.00
Other Local Revenue	8600-8799		287,200.00	444,509.00	195,834.00	369,443.00	414,551.00	542,190.00	258,137.00	410,487.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			4,132,963.00	5,780,620.00	11,729,715.00	6,413,844.00	11,815,472.00	16,252,960.00	12,300,672.00	8,154,120.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		114,393.00	3,522,585.00	4,024,027.00	4,121,050.00	4,230,139.00	4,228,059.00	4,625,353.00	4,815,030.00
Classified Salaries	2000-2999		0.00	883,590.00	1,272,710.00	1,574,773.00	1,537,378.00	1,614,407.00	1,659,767.00	1,715,626.00
Employee Benefits	3000-3999		132,762.00	1,258,701.00	1,525,540.00	2,005,166.00	2,038,846.00	2,139,149.00	2,156,439.00	2,166,129.00
Books and Supplies	4000-4999		128,037.00	200,470.00	618,456.00	317,734.00	318,482.00	364,693.00	448,807.00	533,704.00
Services	5000-5999		150,966.00	672,988.00	1,920,754.00	1,106,533.00	851,426.00	1,403,346.00	1,598,349.00	1,925,473.00
Capital Outlay	6000-6599		0.00	0.00	10,703.00	0.00	0.00	0.00	253,016.00	0.00
Other Outgo	7000-7499		30,952.00	125,521.00	20,747.00	212,702.00	22,162.00	20,747.00	95,977.00	95,977.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			557,110.00	6,663,855.00	9,392,937.00	9,337,958.00	8,998,433.00	9,770,401.00	10,837,708.00	11,251,939.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			3,575,853.00	(883,235.00)	2,336,778.00	(2,924,114.00)	2,817,039.00	6,482,559.00	1,462,964.00	(3,097,819.00)
F. ENDING CASH (A + E)			55,455,245.00	54,572,010.00	56,908,788.00	53,984,674.00	56,801,713.00	63,284,272.00	64,747,236.00	61,649,417.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		61,649,417.00	62,183,484.00	58,702,076.00	59,392,538.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	11,876,641.00	7,039,781.00	7,039,785.00	4,836,858.00	0.00	0.00	81,923,268.00	81,923,268.00
Property Taxes	8020-8079	186,577.00	948,223.00	5,011,245.00	2,854,526.00	0.00	0.00	21,099,922.00	210,999,122.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	8,861.00	71,975.00	789,178.00	47,318.00	5,250,338.00	0.00	6,977,110.00	6,977,110.00
Other State Revenue	8300-8599	128,756.00	0.00	0.00	0.00	1,931,777.00	4,890,004.00	16,569,558.00	16,569,558.00
Other Local Revenue	8600-8799	347,750.00	387,660.00	423,897.00	373,355.00	5,473,941.00	0.00	9,928,954.00	9,928,954.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		12,548,585.00	8,447,639.00	13,264,105.00	8,112,057.00	12,656,056.00	4,890,004.00	136,498,812.00	326,398,012.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,096,338.00	4,926,550.00	5,130,366.00	4,761,713.00	902,442.00	0.00	50,498,045.00	50,498,045.00
Classified Salaries	2000-2999	1,874,064.00	1,980,523.00	1,895,144.00	1,469,570.00	1,654,559.00	0.00	19,132,111.00	19,132,111.00
Employee Benefits	3000-3999	2,166,730.00	2,168,602.00	2,167,947.00	2,165,899.00	3,232,828.00	4,890,004.00	30,214,742.00	30,214,742.00
Books and Supplies	4000-4999	520,379.00	1,043,239.00	1,102,514.00	1,241,880.00	3,376,471.00	0.00	10,214,866.00	10,214,866.00
Services	5000-5999	2,035,130.00	1,714,156.00	2,181,695.00	2,342,892.00	2,903,862.00	0.00	20,807,570.00	20,807,570.00
Capital Outlay	6000-6599	225,900.00	0.00	0.00	47,005.00	0.00	0.00	536,624.00	536,624.00
Other Outgo	7000-7499	95,977.00	95,977.00	95,977.00	95,977.00	2,410,441.00	0.00	3,419,134.00	3,419,134.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,000,000.00	0.00	0.00	1,000,000.00	1,000,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		12,014,518.00	11,929,047.00	12,573,643.00	13,124,936.00	14,480,603.00	4,890,004.00	135,823,092.00	135,823,092.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		534,067.00	(3,481,408.00)	690,462.00	(5,012,879.00)	(1,824,547.00)	0.00	675,720.00	190,574,920.00
F. ENDING CASH (A + E)		62,183,484.00	58,702,076.00	59,392,538.00	54,379,659.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								52,555,112.00	



Multiyear 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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	105,822,601.00	-2.65%	103,023,190.00	-2.96%	99,970,726.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,223,879.00	-2.43%	1,194,142.00	-0.89%	1,183,536.00
4. Other Local Revenues	8600-8799	1,566,481.00	0.00%	1,566,481.00	0.00%	1,566,481.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(22,131,985.00)	1.88%	(22,548,964.00)	-25.19%	(16,867,780.00)
6. Total (Sum lines A1 thru A5c)		86,480,976.00	-3.75%	83,234,849.00	3.15%	85,852,963.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				38,366,146.00		38,740,819.00
b. Step & Column Adjustment				374,673.00		378,677.00
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	38,366,146.00	0.98%	38,740,819.00	0.98%	39,119,496.00
2. Classified Salaries						
a. Base Salaries				12,610,897.00		12,721,269.00
b. Step & Column Adjustment				110,372.00		111,539.00
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	12,610,897.00	0.88%	12,721,269.00	0.88%	12,832,808.00
3. Employee Benefits	3000-3999	18,604,608.00	2.04%	18,984,938.00	-1.03%	18,789,083.00
4. Books and Supplies	4000-4999	5,186,532.00	-3.10%	5,025,806.00	-17.00%	4,171,343.00
5. Services and Other Operating Expenditures	5000-5999	9,262,966.00	3.03%	9,543,937.00	0.99%	9,638,416.00
6. Capital Outlay	6000-6999	497,561.00	0.00%	497,561.00	0.00%	497,561.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,198,266.00	0.00%	1,198,266.00	0.00%	1,198,266.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,967,687.00)	-47.33%	(1,036,329.00)	2.59%	(1,063,190.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		84,759,289.00	2.26%	86,676,267.00	-0.57%	86,183,783.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,721,687.00		(3,441,418.00)		(330,820.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,140,887.00		17,862,574.00		14,421,156.00
2. Ending Fund Balance (Sum lines C and D1)		17,862,574.00		14,421,156.00		14,090,336.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,029,846.00		838,855.00		647,864.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	11,782,903.00		9,507,608.00		9,365,631.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,049,825.00		4,074,693.00		4,076,841.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,862,574.00		14,421,156.00		14,090,336.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,049,825.00		4,074,693.00		4,076,841.00
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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		5,049,825.00		4,074,693.00		4,076,841.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1b. & B2b - Step & Column calculated for all applicable District employees. B1d. & B2d. - Reductions in expenditures are related to school reorganization and the end of restricted grants.

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	30,538,984.00	-77.15%	6,977,110.00	0.00%	6,977,110.00
3. Other State Revenues	8300-8599	18,890,936.00	-18.61%	15,375,416.00	-0.04%	15,369,649.00
4. Other Local Revenues	8600-8799	8,362,473.00	0.00%	8,362,473.00	0.00%	8,362,473.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	22,131,985.00	1.88%	22,548,964.00	-25.19%	16,867,780.00
6. Total (Sum lines A1 thru A5c)		79,924,378.00	-33.36%	53,263,963.00	-10.68%	47,577,012.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,993,884.00		11,757,226.00
b. Step & Column Adjustment				122,757.00		124,054.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,359,415.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,993,884.00	-9.52%	11,757,226.00	1.06%	11,881,280.00
2. Classified Salaries						
a. Base Salaries				6,422,262.00		6,410,842.00
b. Step & Column Adjustment				63,760.00		64,457.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(75,180.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,422,262.00	-0.18%	6,410,842.00	1.01%	6,475,299.00
3. Employee Benefits	3000-3999	11,546,059.00	-2.74%	11,229,804.00	1.03%	11,345,619.00
4. Books and Supplies	4000-4999	27,549,856.00	-81.16%	5,189,060.00	-0.11%	5,183,293.00
5. Services and Other Operating Expenditures	5000-5999	20,738,833.00	-45.69%	11,263,633.00	2.12%	11,502,298.00
6. Capital Outlay	6000-6999	128,545.00	-69.61%	39,063.00	0.00%	39,063.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,533,406.00	0.00%	2,533,406.00	0.00%	2,533,406.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,655,149.00	-56.27%	723,791.00	3.71%	750,652.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		83,567,994.00	-41.19%	49,146,825.00	1.15%	49,710,910.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,643,616.00)		4,117,138.00		(2,133,898.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		29,193,342.00		25,549,726.00		29,666,864.00
2. Ending Fund Balance (Sum lines C and D1)		25,549,726.00		29,666,864.00		27,532,966.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	25,549,727.00		29,666,864.00		27,532,966.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		25,549,726.00		29,666,864.00		27,532,966.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1b. & B2b - Step & Column calculated for all applicable District employees. B1d. & B2d. - Reductions in expenditures are related to school reorganization and the end of restricted grants.

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	105,822,601.00	-2.65%	103,023,190.00	-2.96%	99,970,726.00
2. Federal Revenues	8100-8299	30,538,984.00	-77.15%	6,977,110.00	0.00%	6,977,110.00
3. Other State Revenues	8300-8599	20,114,815.00	-17.63%	16,569,558.00	-0.10%	16,553,185.00
4. Other Local Revenues	8600-8799	9,928,954.00	0.00%	9,928,954.00	0.00%	9,928,954.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		166,405,354.00	-17.97%	136,498,812.00	-2.25%	133,429,975.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				51,360,030.00		50,498,045.00
b. Step & Column Adjustment				497,430.00		502,731.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,359,415.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	51,360,030.00	-1.68%	50,498,045.00	1.00%	51,000,776.00
2. Classified Salaries						
a. Base Salaries				19,033,159.00		19,132,111.00
b. Step & Column Adjustment				174,132.00		175,996.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(75,180.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,033,159.00	0.52%	19,132,111.00	0.92%	19,308,107.00
3. Employee Benefits	3000-3999	30,150,667.00	0.21%	30,214,742.00	-0.26%	30,134,702.00
4. Books and Supplies	4000-4999	32,736,388.00	-68.80%	10,214,866.00	-8.42%	9,354,636.00
5. Services and Other Operating Expenditures	5000-5999	30,001,799.00	-30.65%	20,807,570.00	1.60%	21,140,714.00
6. Capital Outlay	6000-6999	626,106.00	-14.29%	536,624.00	0.00%	536,624.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,731,672.00	0.00%	3,731,672.00	0.00%	3,731,672.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(312,538.00)	0.00%	(312,538.00)	0.00%	(312,538.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
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)		168,327,283.00	-19.31%	135,823,092.00	0.05%	135,894,693.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,921,929.00)		675,720.00		(2,464,718.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		45,334,229.00		43,412,300.00		44,088,020.00
2. Ending Fund Balance (Sum lines C and D1)		43,412,300.00		44,088,020.00		41,623,302.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,029,846.00		838,855.00		647,864.00
b. Restricted	9740	25,549,727.00		29,666,864.00		27,532,966.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	11,782,903.00		9,507,608.00		9,365,631.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,049,825.00		4,074,693.00		4,076,841.00
2. Unassigned/Unappropriated	9790	(1.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		43,412,300.00		44,088,020.00		41,623,302.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,049,825.00		4,074,693.00		4,076,841.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(6.00)		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)		5,049,819.00		4,074,693.00		4,076,841.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		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)		5,861.44		5,686.22		5,516.25
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		168,327,283.00		135,823,092.00		135,894,693.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		168,327,283.00		135,823,092.00		135,894,693.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,049,818.49		4,074,692.76		4,076,840.79
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)		5,049,818.49		4,074,692.76		4,076,840.79
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



Supplemental Forms

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	149,208,338.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	20,060,775.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,001,958.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	580,000.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,581,958.00
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.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				125,565,605.00

Section II - Expenditures Per ADA	**2022-23 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	5,968.91
B. Expenditures per ADA (Line I.E divided by Line II.A)	21,036.61

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.)	109,099,087.73	17,684.02
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)	109,099,087.73	17,684.02
B. Required effort (Line A.2 times 90%)	98,189,178.96	15,915.62
C. Current year expenditures (Line I.E and Line II.B)	125,565,605.00	21,036.61
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%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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) — 3,402,132.00
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.
   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) — 95,763,622.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 3.55%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

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) — 6,375,140.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 854,803.00

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)	450,409.13
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)	7,680,352.13
9. Carry-Forward Adjustment (Part IV, Line F)	(202,237.54)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,478,114.58
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	80,836,709.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	16,518,265.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,486,064.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	847,671.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	1,779,623.00
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)	45,527.00
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)	0.00
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)	12,237,171.87
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)	0.00
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)	2,115,376.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,744,365.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,315,417.00
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)	130,926,188.87
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.87%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.71%

Part IV - Carry-forward Adjustment

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.

A. Indirect costs incurred in the current year (Part III, Line A8)	7,680,352.13
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	863,279.75
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.68%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.68%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.68%) times Part III, Line B19); zero if positive	(202,237.54)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(202,237.54)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.71%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-101118.77) is applied to the current year calculation and the remainder ($-101118.77) is deferred to one or more future years:	5.79%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-67412.51) is applied to the current year calculation and the remainder ($-134825.03) is deferred to one or more future years:	5.81%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(202,237.54)

Approved indirect cost rate: 6.68%

Highest rate used in any program: 6.68%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	708,623.00	47,336.00	6.68%
01	3010	3,156,990.00	210,887.00	6.68%
01	3210	1,531,310.00	102,139.00	6.67%
01	3212	4,349,142.00	290,522.00	6.68%
01	3215	59,121.00	3,950.00	6.68%
01	3305	28,783.00	1,253.00	4.35%
01	3307	45,000.00	3,006.00	6.68%
01	3309	4,629.00	309.00	6.68%
01	3310	1,940,868.00	129,650.00	6.68%
01	3312	381,280.00	24,166.00	6.34%
01	3315	59,039.00	3,944.00	6.68%
01	3318	13,273.00	826.00	6.22%
01	3327	30,940.00	2,067.00	6.68%
01	3385	106,610.00	7,121.00	6.68%
01	3550	99,269.00	4,963.00	5.00%
01	4035	512,737.00	34,250.00	6.68%
01	4124	125,410.00	4,912.00	3.92%
01	6010	115,085.00	4,964.00	4.31%
01	6266	322,035.00	21,511.00	6.68%
01	6387	329,775.00	2,914.00	0.88%
01	6388	351,034.00	14,040.00	4.00%
01	6520	96,682.00	6,458.00	6.68%
01	6536	145,927.00	9,748.00	6.68%
01	6537	302,691.00	20,220.00	6.68%
01	6546	414,307.00	27,694.00	6.68%
01	6762	143,000.00	9,552.00	6.68%
01	7370	57,926.00	3,701.00	6.39%
01	7412	85,917.00	5,739.00	6.68%
01	7413	7,326.00	489.00	6.67%
01	7422	115,000.00	7,682.00	6.68%
01	7810	6,664.00	445.00	6.68%
11	6391	1,727,339.00	86,366.00	5.00%
12	5058	449.00	29.00	6.46%
12	6053	184,712.00	12,339.00	6.68%
12	6105	2,487,882.00	166,189.00	6.68%
13	5310	2,598,877.00	137,459.00	5.29%
13	5320	716,540.00	38,335.00	5.35%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		833,531.00	833,531.00
2. State Lottery Revenue	8560	1,065,061.00		451,916.00	1,516,977.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,065,061.00	0.00	1,285,447.00	2,350,508.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,065,061.00		0.00	1,065,061.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		228,984.00	228,984.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,065,061.00	0.00	228,984.00	1,294,045.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,056,463.00	1,056,463.00

D. COMMENTS:

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

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

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	5,861.44
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	7,335	7,318		
Charter School	0			
Total ADA	**7,335**	**7,318**	**0.2%**	**Met**
Second Prior Year (2021-22)				
District Regular	7,317	7,308		
Charter School	0			
Total ADA	**7,317**	**7,308**	**0.1%**	**Met**
First Prior Year (2022-23)				
District Regular	6,921	7,151		
Charter School	0	0		
Total ADA	**6,921**	**7,151**	**N/A**	**Met**
Budget Year (2023-24)				
District Regular	6,727			
Charter School	0			
Total ADA	**6,727**			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 5,861.4

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	7,219	7,330		
Charter School	0	0		
Total Enrollment	**7,219**	**7,330**	**N/A**	**Met**
Second Prior Year (2021-22)				
District Regular	6,909	7,187		
Charter School	0	0		
Total Enrollment	**6,909**	**7,187**	**N/A**	**Met**
First Prior Year (2022-23)				
District Regular	6,810	6,690		
Charter School	0	0		
Total Enrollment	**6,810**	**6,690**	**1.8%**	**Not Met**
Budget Year (2023-24)				
District Regular	6,512			
Charter School	0			
Total Enrollment	**6,512**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation: (required if NOT met)

District's enrollment declined at a slightly higher rate than projected. 2023-2024 and all future years have been adjusted to reflect the updated information.

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

Explanation: (required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	7,318	7,330	
Charter School		0	
Total ADA/Enrollment	**7,318**	**7,330**	**99.8%**
Second Prior Year (2021-22)			
District Regular	6,106	7,187	
Charter School	0	0	
Total ADA/Enrollment	**6,106**	**7,187**	**85.0%**
First Prior Year (2022-23)			
District Regular	6,042	6,690	
Charter School		0	
Total ADA/Enrollment	**6,042**	**6,690**	**90.3%**
		Historical Average Ratio:	91.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**92.2%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	5,861	6,512		
Charter School	0	0		
Total ADA/Enrollment	**5,861**	**6,512**	**90.0%**	**Met**
1st Subsequent Year (2024-25)				
District Regular	5,686	6,318		
Charter School	0	0		
Total ADA/Enrollment	**5,686**	**6,318**	**90.0%**	**Met**
2nd Subsequent Year (2025-26)				
District Regular	5,516	6,128		
Charter School	0	0		
Total ADA/Enrollment	**5,516**	**6,128**	**90.0%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA[1] and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

		Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	7,168.74	6,744.74	6,260.54	5,880.72
b.	Prior Year ADA (Funded)		7,168.74	6,744.74	6,260.54
c.	Difference (Step 1a minus Step 1b)		(424.00)	(484.20)	(379.82)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(5.91%)	(7.18%)	(6.07%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		102,848,289.00	105,822,601.00	103,023,190.00
b1.	COLA percentage		8.22%	3.94%	3.29%
b2.	COLA amount (proxy for purposes of this criterion)		8,454,129.36	4,169,410.48	3,389,462.95
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			2.31%	(3.24%)	(2.78%)
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**1.31% to 3.31%**	**-4.24% to -2.24%**	**-3.78% to -1.78%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	21,313,053.00	21,099,912.00	21,099,922.00	21,099,922.00
Percent Change from Previous Year		**N/A**	**N/A**	**N/A**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	102,848,289.00	105,822,601.00	103,023,190.00	99,970,726.00
District's Projected Change in LCFF Revenue:		2.89%	(2.65%)	(2.96%)
LCFF Revenue Standard		**1.31% to 3.31%**	**-4.24% to -2.24%**	**-3.78% to -1.78%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	59,087,894.39	65,668,722.11	90.0%
Second Prior Year (2021-22)	63,378,308.17	77,285,928.65	82.0%
First Prior Year (2022-23)	69,692,788.00	86,553,536.00	80.5%
		Historical Average Ratio:	84.2%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**81.2% to 87.2%**	**81.2% to 87.2%**	**81.2% to 87.2%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2023-24)	69,581,651.00	83,759,289.00	83.1%	Met
1st Subsequent Year (2024-25)	70,447,026.00	85,676,267.00	82.2%	Met
2nd Subsequent Year (2025-26)	70,741,387.00	85,183,783.00	83.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.31%	(3.24%)	(2.78%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-7.69% to 12.31%**	**-13.24% to 6.76%**	**-12.78% to 7.22%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.69% to 7.31%	-8.24% to 1.76%	-7.78% to 2.22%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	20,089,368.00		
Budget Year (2023-24)	30,538,984.00	52.02%	Yes
1st Subsequent Year (2024-25)	6,977,110.00	(77.15%)	Yes
2nd Subsequent Year (2025-26)	6,977,110.00	0.00%	No

Explanation: (required if Yes)
Federal Revenues increase in 2023-2024 due to recognizing revenues in the the various ESSER grants, and in 2024-2025, those grants are projected to be fully spent down, and the revenues are removed.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	31,182,004.00		
Budget Year (2023-24)	20,114,815.00	(35.49%)	Yes
1st Subsequent Year (2024-25)	16,569,558.00	(17.63%)	Yes
2nd Subsequent Year (2025-26)	16,553,185.00	(.10%)	No

Explanation: (required if Yes)
Other State Revenues decrease in 2023-2024 due to the removal of one time funds for Arts, Music, and Instructional Materials Grant and the Learning Recovery Block Grant. In 2024-2025, Other State Revenues are further decreased by the In Person Instruction Grant being fully spent out, and the revenues removed.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	11,546,812.00		
Budget Year (2023-24)	9,928,954.00	(14.01%)	Yes
1st Subsequent Year (2024-25)	9,928,954.00	0.00%	No
2nd Subsequent Year (2025-26)	9,928,954.00	0.00%	No

Explanation: (required if Yes)
Other Local Revenues decrease in 2023-2024 due to conservative estimates associated with Interest Income, Medi-Cal Administrative Activities Program, School Based Medi-Cal Administrative Activities Program, and Donations. Projections are updated as funds are received.

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

First Prior Year (2022-23)	11,247,800.00		
Budget Year (2023-24)	32,736,388.00	191.05%	Yes
1st Subsequent Year (2024-25)	10,214,866.00	(68.80%)	Yes
2nd Subsequent Year (2025-26)	9,354,636.00	(8.42%)	Yes

Explanation: (required if Yes)
Changes in all years are reflective of the following grants expenditure plans with associated spend down date requirements: Various ESSER resources, Kitchen Infrastructure and Training Grant, A-G Success Grant, Expanded Learning Opportunity Program, Learning Recovery Emergency Block Grant, and In Person Instruction Grant.

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

First Prior Year (2022-23)	27,700,535.00		
Budget Year (2023-24)	30,001,799.00	8.31%	Yes
1st Subsequent Year (2024-25)	20,807,570.00	(30.65%)	Yes
2nd Subsequent Year (2025-26)	21,140,714.00	1.60%	No

Explanation: (required if Yes)
Changes in all years are reflective of the following grants expenditure plans with associated spend down date requirements: Various ESSER resources, Kitchen Infrastructure and Training Grant, A-G Success Grant, Expanded Learning Opportunity Program, Learning Recovery Emergency Block Grant, and In Person Instruction Grant.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2022-23)	62,818,184.00		
Budget Year (2023-24)	60,582,753.00	(3.56%)	Met
1st Subsequent Year (2024-25)	33,475,622.00	(44.74%)	Not Met
2nd Subsequent Year (2025-26)	33,459,249.00	(.05%)	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2022-23)	38,948,335.00		
Budget Year (2023-24)	62,738,187.00	61.08%	Not Met
1st Subsequent Year (2024-25)	31,022,436.00	(50.55%)	Not Met
2nd Subsequent Year (2025-26)	30,495,350.00	(1.70%)	Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)
Federal Revenues increase in 2023-2024 due to recognizing revenues in the the various ESSER grants, and in 2024-2025, those grants are projected to be fully spent down, and the revenues are removed.

Explanation: Other State Revenue (linked from 6B if NOT met)
Other State Revenues decrease in 2023-2024 due to the removal of one time funds for Arts, Music, and Instructional Materials Grant and the Learning Recovery Block Grant. In 2024-2025, Other State Revenues are further decreased by the In Person Instruction Grant being fully spent out, and the revenues removed.

Explanation: Other Local Revenue (linked from 6B if NOT met)
Other Local Revenues decrease in 2023-2024 due to conservative estimates associated with Interest Income, Medi-Cal Administrative Activities Program, School Based Medi-Cal Administrative Activities Program, and Donations. Projections are updated as funds are received.

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

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Changes in all years are reflective of the following grants expenditure plans with associated spend down date requirements: Various ESSER resources, Kitchen Infrastructure and Training Grant, A-G Success Grant, Expanded Learning Opportunity Program, Learning Recovery Emergency Block Grant, and In Person Instruction Grant.

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

Changes in all years are reflective of the following grants expenditure plans with associated spend down date requirements: Various ESSER resources, Kitchen Infrastructure and Training Grant, A-G Success Grant, Expanded Learning Opportunity Program, Learning Recovery Emergency Block Grant, and In Person Instruction Grant.

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — No

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) — 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	139,875,405.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	139,875,405.00	4,196,262.15	9,108,380.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

- [ ] Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- [ ] Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- [ ] Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,455,634.00	3,642,498.00	4,476,251.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(.01)	0.00
	e. Available Reserves (Lines 1a through 1d)	3,455,634.00	3,642,497.99	4,476,251.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	115,187,781.03	121,416,577.95	149,208,338.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	115,187,781.03	121,416,577.95	149,208,338.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**1.0%**	**1.0%**	**1.0%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	4,994,314.74	66,668,722.11	N/A	Met
Second Prior Year (2021-22)	263,825.60	77,928,267.35	N/A	Met
First Prior Year (2022-23)	(547,133.00)	87,133,536.00	.6%	Met
Budget Year (2023-24) (Information only)	1,721,687.00	84,759,289.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4):	5,879
District's Fund Balance Standard Percentage Level:	**1.0%**

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2020-21)	9,777,485.00	11,429,879.59	N/A	Met
Second Prior Year (2021-22)	11,783,299.00	16,424,194.33	N/A	Met
First Prior Year (2022-23)	14,343,732.00	16,688,020.00	N/A	Met
Budget Year (2023-24) (Information only)	16,140,887.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	5,861	5,686	5,516
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	168,327,283.00	135,823,092.00	135,894,693.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	168,327,283.00	135,823,092.00	135,894,693.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	5,049,818.49	4,074,692.76	4,076,840.79
6.	Reserve Standard - by Amount			

	($80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard**			
	(Greater of Line B5 or Line B6)	**5,049,818.49**	**4,074,692.76**	**4,076,840.79**

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	5,049,825.00	4,074,693.00	4,076,841.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(1.00)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	5,049,824.00	4,074,693.00	4,076,841.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
	District's Reserve Standard (Section 10B, Line 7):	**5,049,818.49**	**4,074,692.76**	**4,076,840.79**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0% or -$20,000 to +$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2022-23)	(20,252,504.00)			
Budget Year (2023-24)	(22,131,985.00)	1,879,481.00	9.3%	Met
1st Subsequent Year (2024-25)	(17,400,607.00)	(4,731,378.00)	(21.4%)	Not Met
2nd Subsequent Year (2025-26)	(18,021,294.00)	620,687.00	3.6%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2022-23)	580,000.00			
Budget Year (2023-24)	1,000,000.00	420,000.00	72.4%	Not Met
1st Subsequent Year (2024-25)	1,000,000.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	1,000,000.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation: (required if NOT met)

In 2022-2023 and 2023-2024, the District anticipates the contributions to Routine Restricted Maintenance will be higher than the required 3% minimum due to School Reorganization. By 2024-2025, levels will return as projects will be completed.

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

The District will transfer $1,000,000 to Fund 14 to support Deferred Maintenance Projects.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
Leases				
Certificates of Participation	18	Fund 25 Developer Fees	Fund 25, Objects 7438 and 7439	5,403,002
General Obligation Bonds	27	Fund 51	Fund 51, Objects 7433 and 7434	190,228,513
Supp Early Retirement Program	2	Fund 01		1,180,108
State School Building Loans				
Compensated Absences		Funds 01, 11, 12, 13		3,750,594
Other Long-term Commitments (do not include OPEB):				
TOTAL:				200,562,217

Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Budget Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
Leases				
Certificates of Participation	412,581	326,373	325,480	327,445
General Obligation Bonds	8,469,803	9,807,530	9,958,527	9,958,527
Supp Early Retirement Program	590,054	590,054	590,054	0
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	9,472,438	10,723,957	10,874,061	10,285,972
Has total annual payment increased over prior year (2022-23)?		**Yes**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Projected Increases for annual payments associated with the General Obligation Bond will be funded by taxes levied as calculated by the Los Angeles County Treasurer and Tax Collector.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5): Yes

2. For the district's OPEB:
   a. Are they lifetime benefits? No
   b. Do benefits continue past age 65? No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

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

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability	16,877,205.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	16,877,205.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2022

5. OPEB Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	965,975.00	722,264.00	953,123.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	775,000.00	775,000.00	775,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	550,742.00	550,742.00	550,742.00
d. Number of retirees receiving OPEB benefits	69.00	69.00	69.00

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

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

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

Yes

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

Workers' Compensation – The District is a member of the Alliance for School Cooperative Insurance Programs (ASCIP), a Joint Powers Authority (JPA) for its exposure to Workers' Compensation claims up to a $1 retention. ASCIP has an additional layer of protection with Safety Nation for $1,000,000. Dental – The District is self-insured for dental insurance only, and has retained Keenan & Associates to manage this program.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	4,570,967.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs	810,000.00	810,000.00	810,000.00
b. Amount contributed (funded) for self-insurance programs	810,000.00	810,000.00	810,000.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	419	408	408	408

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — No

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

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

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

All 2023-2024 negotiations, including salary and benefit, remain unsettled for 2023-2024.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	538,944

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0,

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	3,415,761	3,586,549	3,765,876
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements		
Are any new costs from prior year settlements included in the budget?		No
	If Yes, amount of new costs included in the budget and MYPs	

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	386,344	389,339	392,960
3.	Percent change in step & column over prior year	.9%	.9%	.9%

Certificated (Non-management) Attrition (layoffs and retirements)		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	360	297	297	297

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

All 2023-2024 negotiations, including salary and benefit, remain unsettled for 2023-2024.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	197413		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits	1,448,275	1,520,688	1,596,722
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements				
Are any new costs from prior year settlements included in the budget?		No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			

Classified (Non-management) Step and Column Adjustments		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	118,683	118,735	119,721
3.	Percent change in step & column over prior year	.8%	.8%	.8%

Classified (Non-management) Attrition (layoffs and retirements)		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	71	69	69	69

Management/Supervisor/Confidential
Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

	2. Salary settlement:	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
	Total cost of salary settlement			
	% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step and column adjustments			
3.	Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of other benefits included in the budget and MYPs?			
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 20, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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

Azusa Unified **Los Angeles County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHK-RESOURCExOBJECTA - (**Warning**) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3218-0-0000-0000-8980	3218	8980	$85,138.00

Explanation: FPM Finding for prior year disallowed cost.

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

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

PY-EFB=CY-BFB - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

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

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (**Warning**) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

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

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

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

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

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

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

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

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

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

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

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

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

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

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

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

Budget, July 1
Budget 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Azusa Unified **Los Angeles County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (**Warning**) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CB-BUDGET-CERTIFY - (**Fatal**) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CS-EXPLANATIONS - (**Fatal**) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (**Fatal**) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

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

BUDGET-CERT-PROVIDE - (**Fatal**) - Budget Certification (Form CB) must be provided. **Passed**

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

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

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

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

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

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

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

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



Presentation


Be grateful for nature
AZUSA

California School District Financial Reporting Requirements

- In compliance with the provisions of EC Section 42127(d)(2), and as an added condition of the budget adoption process for the 2014-15 year and each year thereafter, districts must adopt a Local Control and Accountability Plan (LCAP) prior to adopting their budgets.

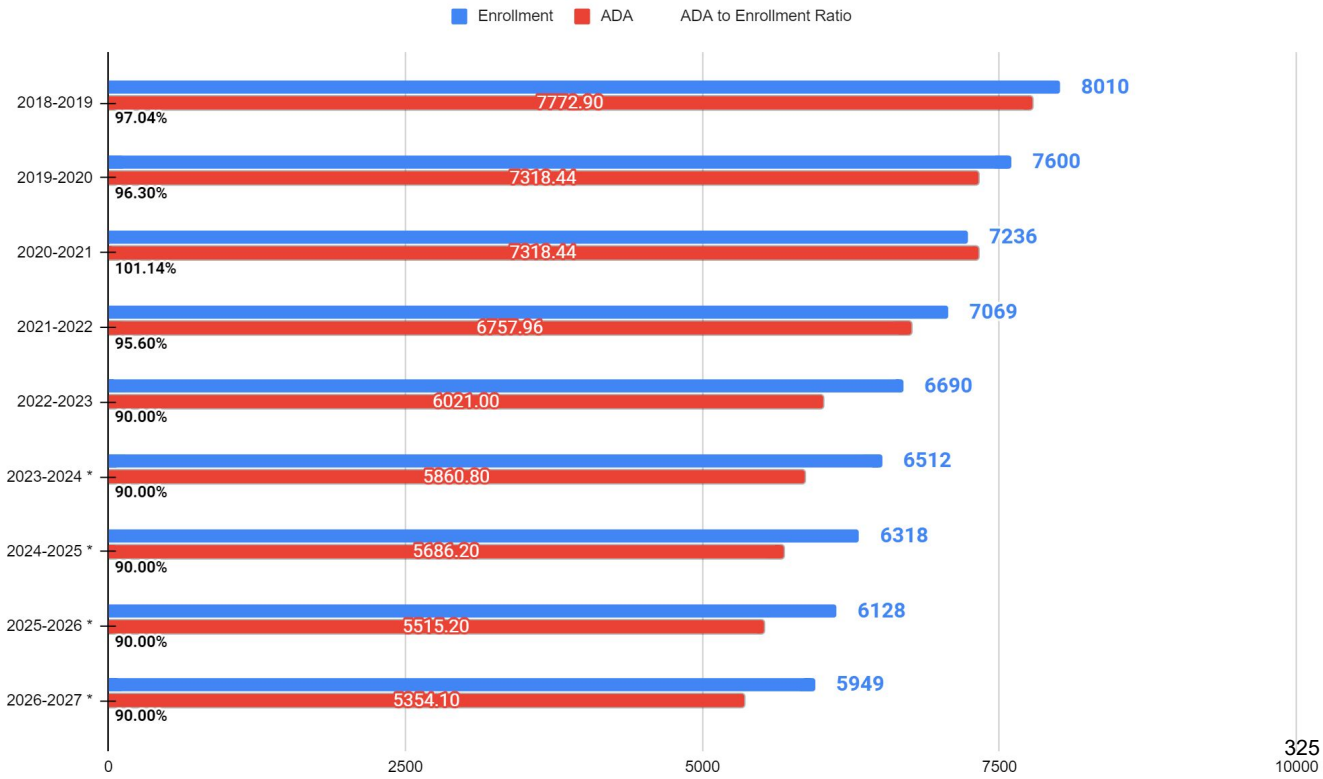
- Per Education Code (EC) Sections 42127 and 52062, school districts must hold two separate Governing Board public meetings. The first meeting is the Local Control and Accountability Plan (LCAP) and Budget hearing. The second meeting is the LCAP and Budget adoption. The LCAP item must precede the Budget item at each meeting.



Budget Assumptions

Planning Factor	2023-2024	2024-2025	2025-2026
Cost of Living Adjustment (COLA):			
· LCFF COLA	8.22%	3.94%	3.29%
· Special Education COLA	8.22%	3.94%	3.29%
Employer Benefit Rates:			
· CalSTRS	19.10%	19.10%	19.10%
· CalPERS	26.68%	27.70%	28.30%
· State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery:			
· Unrestricted per ADA	$170	$170	$170
· Proposition 20 per ADA	$67	$67	$67
Mandated Block Grant Districts:			
· K-8 per ADA	$37.81	$39.30	$40.59
· 12 per ADA	$72.84	$75.71	$78.20

Enrollment and ADA* Projections



ADA - Average Daily Attendance
* = Projections

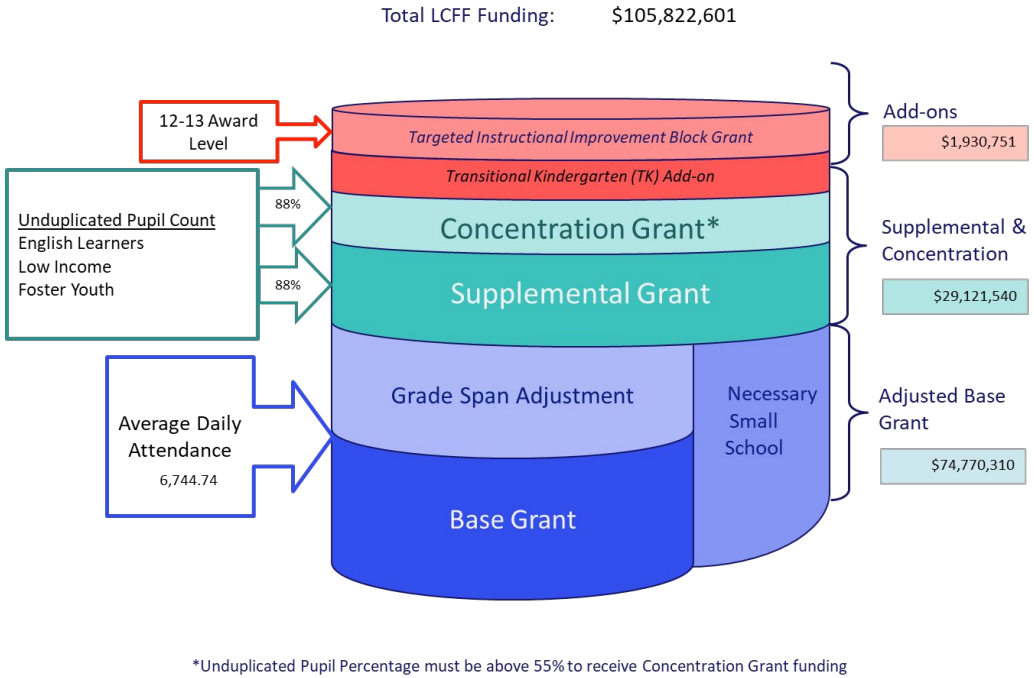


Revenues

2023-2024 Per ADA Allocation

Grade Level	ADA	Base	Grade Span	Supplemental	Concentration	Target
Grades TK-3	2,069.77	$9,919	$1,032	$1,925	$2,340	$31,494,024
Grades 4-6	1,556.40	$10,069		$1,770	$2,152	$21,775,086
Grades 7-8	1,025.38	$10,367		$1,822	$2,216	$14,770,331
Grades 9-12	2,093.19	$12,015	$312	$2,167	$2,635	$35,852,409
TOTAL BASE						$103,891,850
Targeted Instructional Improvement Block Grant						$467,002
Home-to-School Transportation						$861,327
Transitional Kindergarten						$602,422
Total LCFF Entitlement						$105,822,601

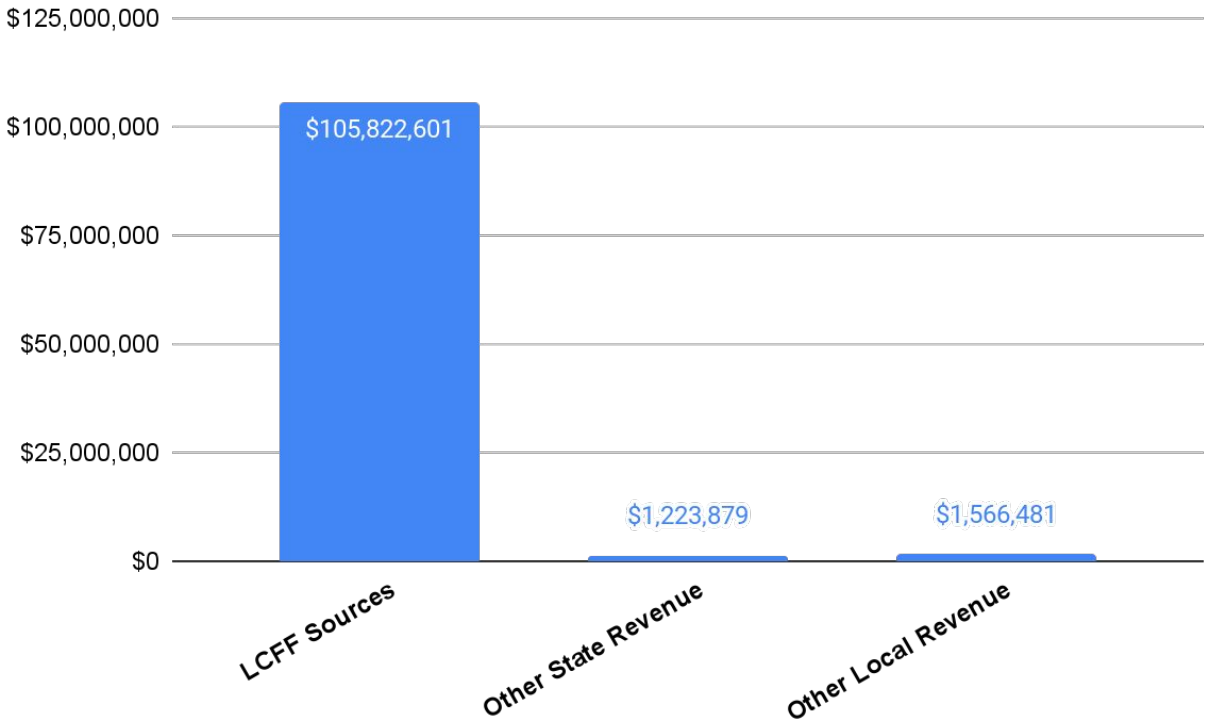
LCFF* Funding



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

* Local Control Funding Formula

2023-2024 Unrestricted Revenues



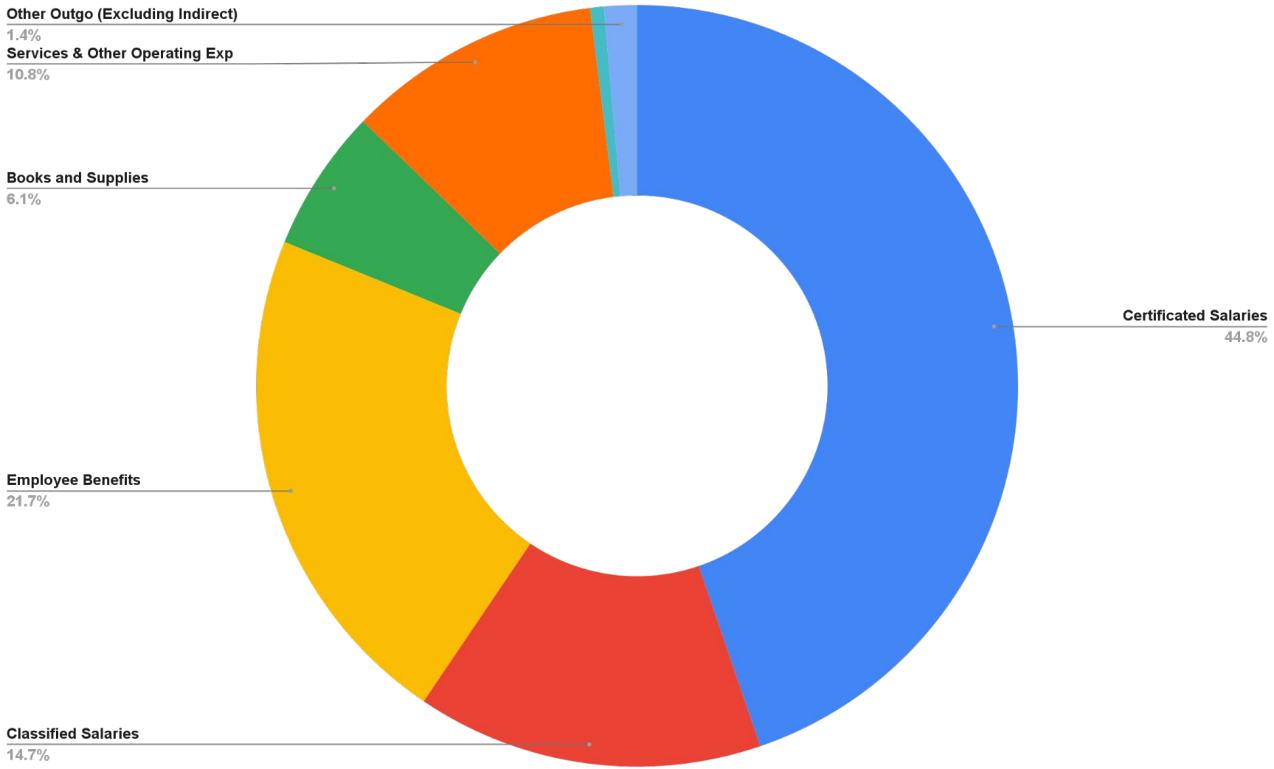
2023-2024 Revenue Projections

General Fund Revenues	2022-2023 Estimated Actuals			2023-2024 Proposed Budget			Variance		
	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund
LCFF Sources	$102,848,291	$0	$102,848,291	$105,822,590	$0	$105,822,601	$2,974,299	$0	$2,974,299
Federal Revenue	$0	$20,089,368	$20,089,368	$0	$30,538,984	$30,538,984	$0	$10,449,616	$10,449,616
Other State Revenue	$1,340,315	$29,841,689	$31,182,004	$1,223,879	$18,890,936	$20,114,815	-$116,436	-$10,950,753	-$11,067,189
Other Local Revenue	$2,650,303	$8,896,509	$11,546,812	$1,566,481	$8,362,473	$9,928,954	-$1,083,822	-$534,036	-$1,617,858
TOTAL REVENUES	$106,838,909	$58,827,566	$165,666,475	$108,612,950	$57,792,393	$166,405,354	$1,774,041	-$1,035,173	$738,868
Beginning Fund Balance as of July 1 - Unaudited	$16,688,020	$12,188,074	$28,876,094	$19,410,889	$25,923,342	$45,334,231	-$2,080,462	$6,265,133	$4,184,671



Expenditures

2023-2024 Unrestricted Expenditures



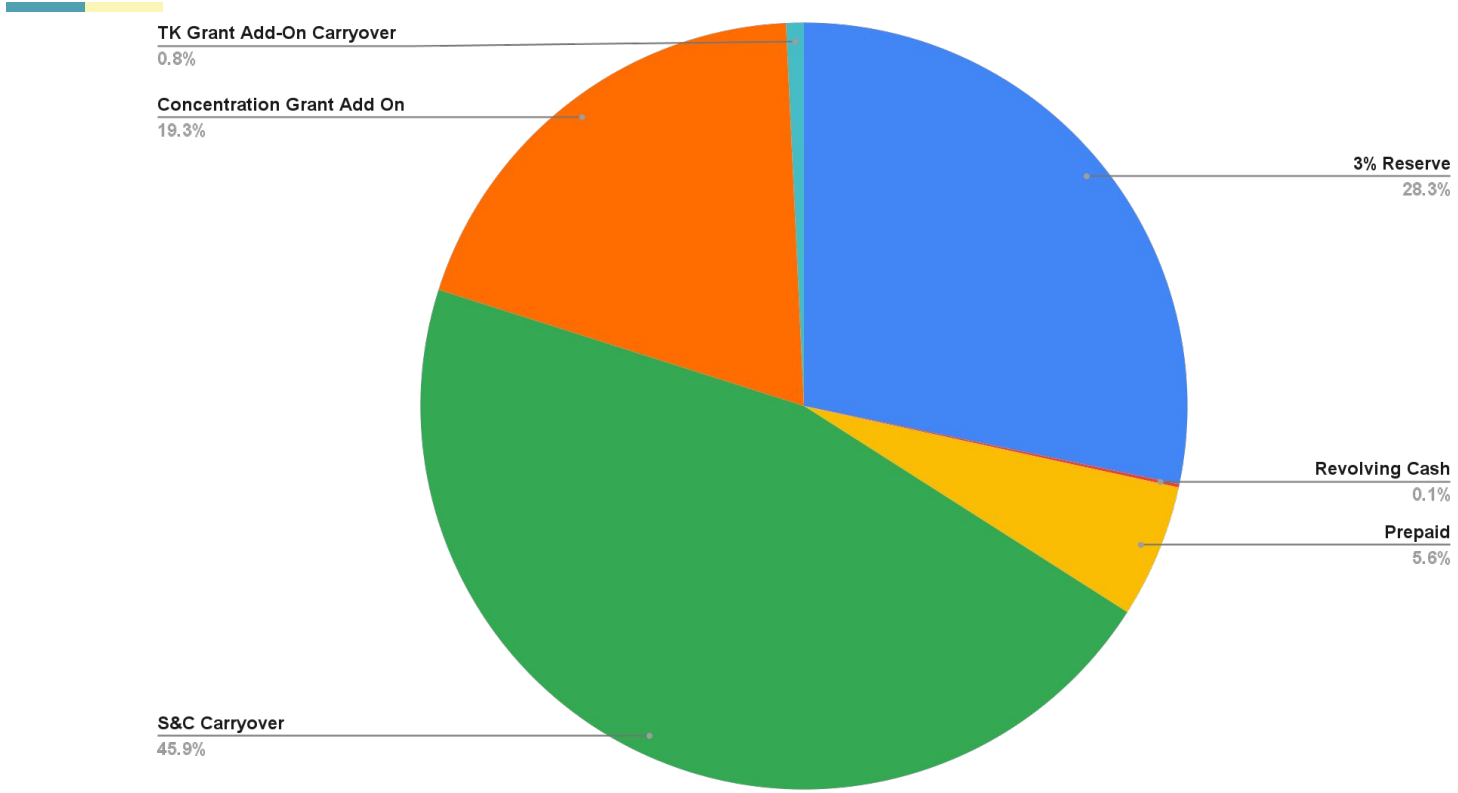
2023-2024 Expenditure Projections

General Fund Expenditures	2022-2023 Estimated Actuals			2023-2024 Proposed Budget			Variance
	Unrestricted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund	Total Fund
Certificated Salaries	$38,560,826	$12,755,433	$51,316,259	$38,366,146	$12,993,884	$51,360,030	$43,771
Classified Salaries	$12,191,949	$6,166,315	$18,358,264	$12,610,897	$6,422,262	$19,033,159	$674,895
Employee Benefits	$18,940,013	$11,326,218	$30,266,231	$18,604,608	$11,546,059	$30,150,667	-$115,564
Books and Supplies	$4,269,137	$6,978,663	$11,247,800	$5,186,532	$27,549,856	$32,736,388	$21,488,588
Services & Other Operating Exp	$9,980,175	$17,720,360	$27,700,535	$9,262,966	$20,738,833	$30,001,799	$2,301,264
Capital Outlay	$2,790,224	$3,590,540	$6,380,764	$497,561	$128,545	$626,106	-$5,754,658
Other Outgo (Excluding Indirect)	$1,268,387	$2,530,815	$3,799,202	$1,198,266	$2,533,406	$3,731,672	-$67,530
Other Outgo (Including Indirect)	-$1,447,175	$1,006,458	-$440,717	-$1,967,687	$1,655,149	-$312,538	$128,179
TOTAL EXPENDITURES	$86,553,536	$62,074,802	$148,628,338	$83,759,289	$83,567,994	$167,327,283	$18,698,945

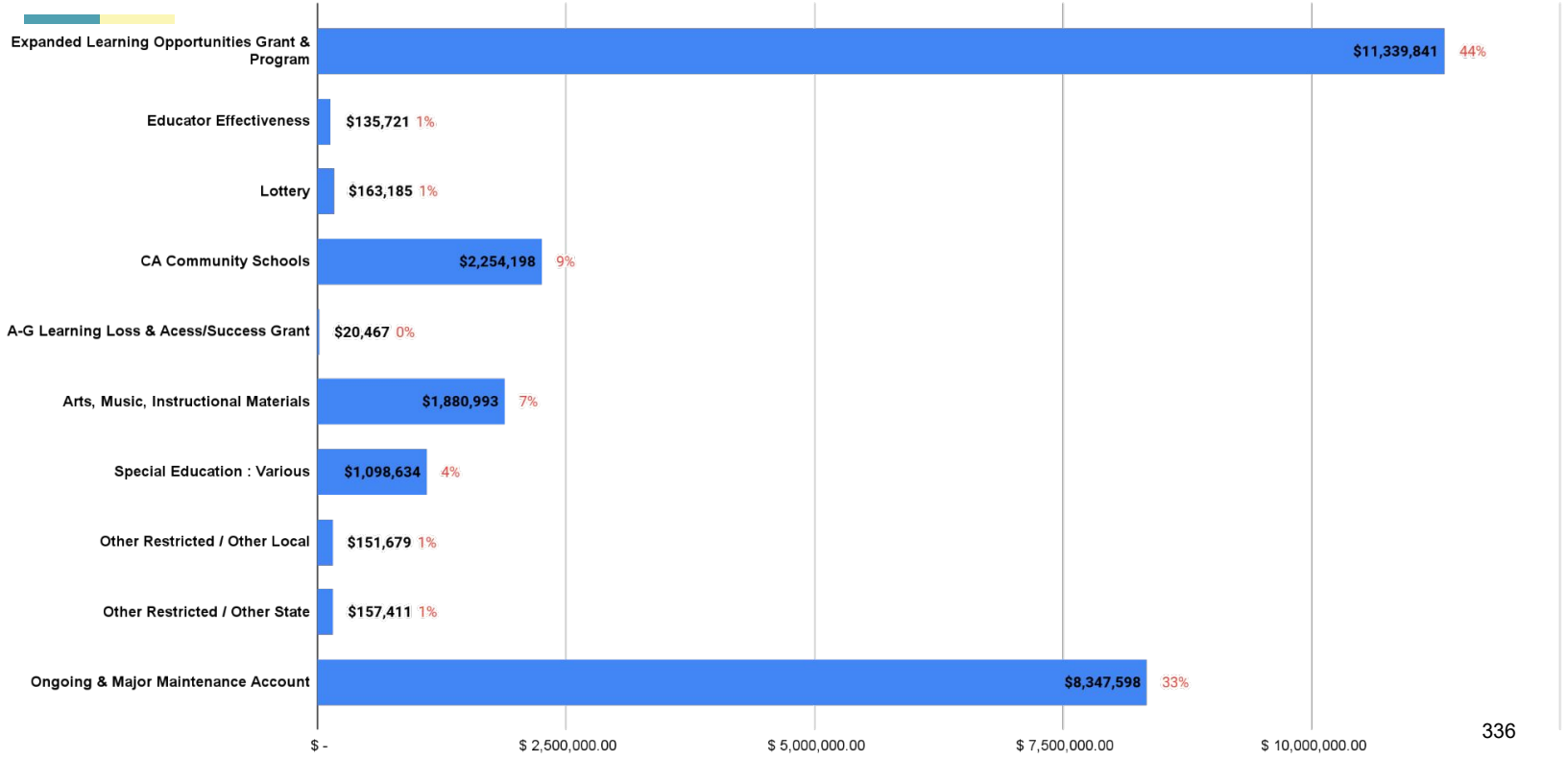
Multi Year Projections

	2023-2024	2024-2025	2025-2026
Beginning Balance	$45,334,229	$43,412,300	$44,088,020
Total Revenues	$166,405,354	$136,498,812	$133,429,975
Budget Adjustment	$0	$0	$0
Total Expenditures	$168,327,283	$135,823,092	$135,894,693
Surplus/Deficit	-$1,921,929	$675,720	-$2,464,718
Transfer In/Out	-$1,000,000	-$1,000,000	-$1,000,000
Ending Fund Balance	$43,412,300	$44,088,020	$41,623,302
3% Reserve	$5,049,821	$4,074,693	$4,076,841
Restricted	$25,549,727	$29,666,864	$27,532,966
Assigned	$11,782,906	$9,507,608	$9,365,631
Committed	$0	$0	$0
Revolving Cash/Prepaids	$1,029,846	$838,855	$647,864
Unassigned/Unappropriated	$0	$0	$0

Components of Ending Fund Balance - Unrestricted



Components of Ending Fund Balance - Restricted



Recommendation

- It is recommended the Board of Education approve the District's 2023-2024 Adopted Budget Report.







Thank you.

