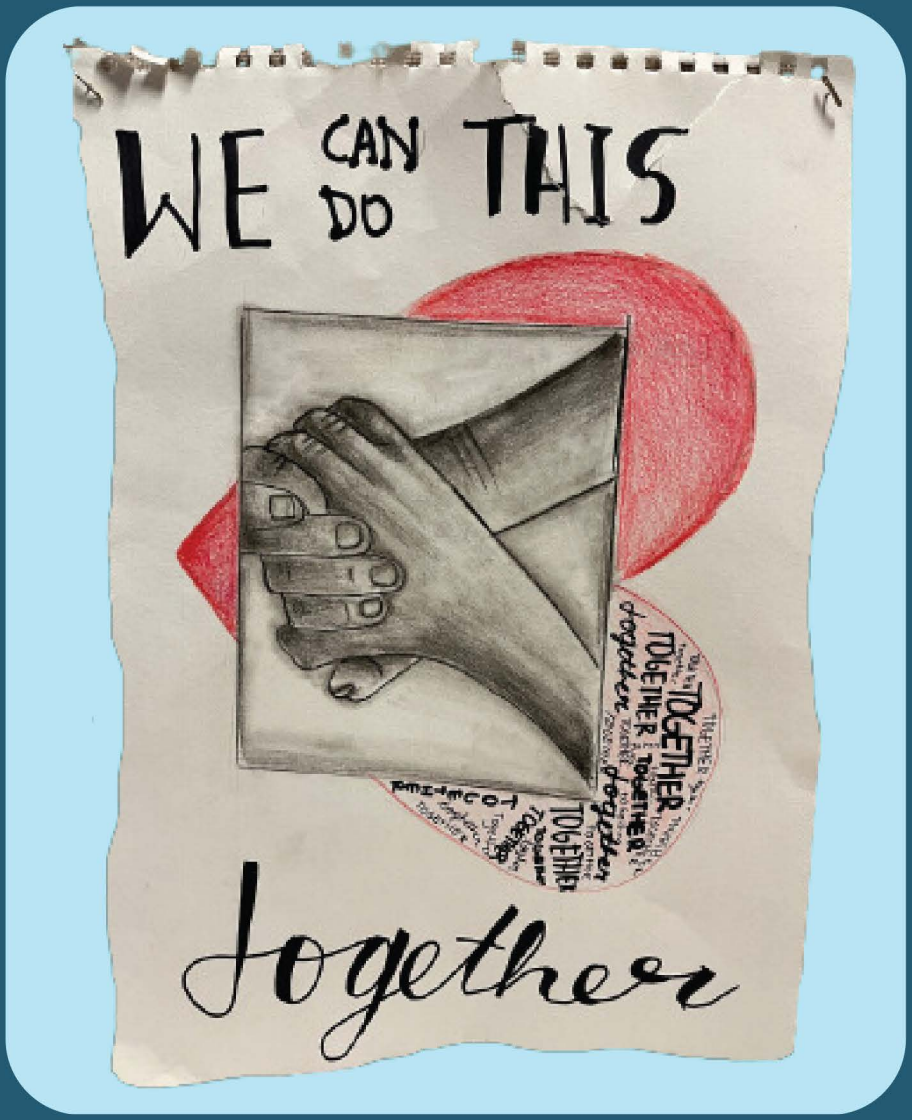
2023-2024 Budget Book

Folsom Cordova Unified School District



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Folsom Cordova Unified School District

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2023-2024 ADOPTED BUDGET

Presented September 21, 2023

Board Of Education

David Reid, President; Tim Hooey, Vice President;
Jennifer Laret, Clerk; Chris Clark, Member
and Kara Lofthouse, Member

Student Board Members

Van Merrill – Cordova High School
Matthew Mellijor – Vista Del Lago High School

Administration

Sarah Koligian, Ed.D.
Superintendent

Sean Martin
Assistant Superintendent Business Services

Linda Thurlo
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From the Superintendent

Dear Folsom Cordova Community:

For California public schools, the final enacted state budget for 2023-2024 delivers steady support despite an uneven economy impacted by a spike of inflation and unknown tax collections for the State.

Whereas last year's State budget was very robust, creating expanded categorical programs and funding additional increases to the Local Control Funding Formula (LCFF). This year's budget, due to the $27 billion State deficit, is more targeted, and focuses on fully funding the LCFF COLA at 8.22%, and adding a new add-on funding called the Equity Multiplier which we believe three of our school sites qualify for.

To balance the State 2023-2024 budget, there are unfortunately cuts to two one-time block grants that were included in the 2022-2023 budget. The Learning Recovery Emergency Block Grant and the Arts, Music, and Instructional Materials Discretionary Block Grant.

Even with the additional LCFF funding received from the State, FCUSD is expecting to have an unrestricted general fund deficit of approximately $10 million primarily due to a structural deficit the District has had for years but has been offset by the large amount of unfilled positions, and COVID-19 related one-time funding.

Now with the District anticipating filling the majority of our open positions, the last year of COVID-19 funds, and expansion of programs and services to our students (Special Education, All-Day Kindergarten, and Universal Transitional Kindergarten), the on-going budget reflects a deficit.

The multi-year projection does show positive signs however, due to anticipation of fully funded COLAs from the state, along with continued enrollment growth, due to housing developments south of highway 50, and projected attendance rates. Notwithstanding further changes, the District anticipates an unrestricted surplus in 2025-2026, prior to any negotiations settlements with our bargaining group partners.

The next few years will require the District to continue being fiscally conservative to ensure we can weather any potential unknown factors so we may continue to provide outstanding programs, supporting our staff, and continue to grow.

We are grateful for the ongoing and one-time State and Federal revenues that are supporting core and extended services to meet the academic and social emotional needs of our students during the school day and beyond.

As you review this budget plan, I hope you know how grateful I am for the FCUSD community of staff and parents who dedicate themselves to our students and who partner with our schools as home-to-school ambassadors. If you have questions or thoughts, I invite you to reach out to me directly at skoligian@fcusd.org. I look forward to an exciting school year and remain optimistic that our students and our staff will achieve success under the expertise, care and commitment of our FCUSD team.

Sincerely,

Sarah Koligian

Sarah Koligian, Ed.D
Superintendent

DISTRICT ORGANIZATION

Historical Background

The Folsom Cordova Unified School District was unified in 1949. Since that date, enrollment has increased from 684 to over 20,000 students.

One high school, one middle school, five elementary schools, and an enrollment of 684 students formed the original nucleus. As of August 1, 2023 the District will support 21 elementary schools, one K-8 Charter School, four middle schools, three comprehensive high schools, two continuation high schools, an independent study high school, a community day school and a virtual academy. These sites make up a total enrollment of approximately 20,738 students, plus the Folsom Cordova Adult School with an average enrollment of approximately 500 students. In addition, the District operates preschools, junior kindergartens, and child care centers.

GOVERNANCE

A Board consisting of five members governs Folsom Cordova Unified School District. Their responsibility is to represent the voters of the District in policy making and budgetary decisions as provided by the laws of the State of California. Board members serve for four-year terms and can be re-elected. The Board of Education normally holds two regular meetings each month and parents and community members are invited to attend.

Sarah Koligian is the current and 11th Superintendent in FCUSD history. Her duties include overseeing the educational programs and the operation of the District making sure the policies and budget decisions of the Governing Board are carried out. To help her with this monumental task, there are approximately 1,312 certificated and 1,425 classified employees, for a total of 2,737 employees.

On June 9, 2020, the Sacramento County Committee on School District Organization unanimously approved the district-area map submitted by the FCUSD Board of Education. The approval transitions the District from an at-large area election.

The District plans to open a new high school, a new middle school, and two new elementary schools within the next 10 years depending on the resumption of the housing development. In addition to new facilities, Folsom Cordova Unified continues to use more than 250 portable classrooms at various schools throughout the District to help manage growing and shifting populations.

The District, which covers an approximate area of 98 square miles, is located approximately 20 miles east of Sacramento, California. Nestled along the American River, it is only a short drive to San Francisco or Lake Tahoe. The population of the District at 2020 census is 133,368.

VISION

Guided by the highest expectations, Folsom Cordova Unified School District provides our students with a broad range of rigorous educational opportunities. Staff enables students to reach their full potential and successfully meet the demands and opportunities of a highly technological 21st century.

Students graduate with a core of knowledge and skills that become the building blocks for lifelong learning. They graduate with a positive attitude and the leadership, character, and academic skills necessary to excel in a global arena.

Families are an integral part of the educational process. In recognition of this important role, family involvement is actively sought, encouraged, and welcomed.

Business and community partnerships greatly enhance students' learning experiences and educational opportunities. Partnerships offer students opportunities to apply their learning to real-world situations.

Schools serve as community hubs: places where the community gathers to celebrate and improve learning and to enjoy art, music, sports, public speaking, drama, and other school related activities. The use of school facilities by the community is encouraged.

School facilities are a reflection of the entire community. We provide students with the educational tools to meet the technological demands of the future and the social skills to function in a culturally diverse society.

Vision and Mission

The adopted budget was developed based on the vision and mission statements that were adopted by the Governing Board.

The General Fund, Child Development, Adult Education, and Capital Facility Fund budgets were developed to reflect the educational programs of the Folsom Cordova Unified School District which support the optimal achievement of all students.

During the school year, the District will move forward in creating a learning community that is secure, open, and optimistic about the future while creating steady improvement based on student needs.

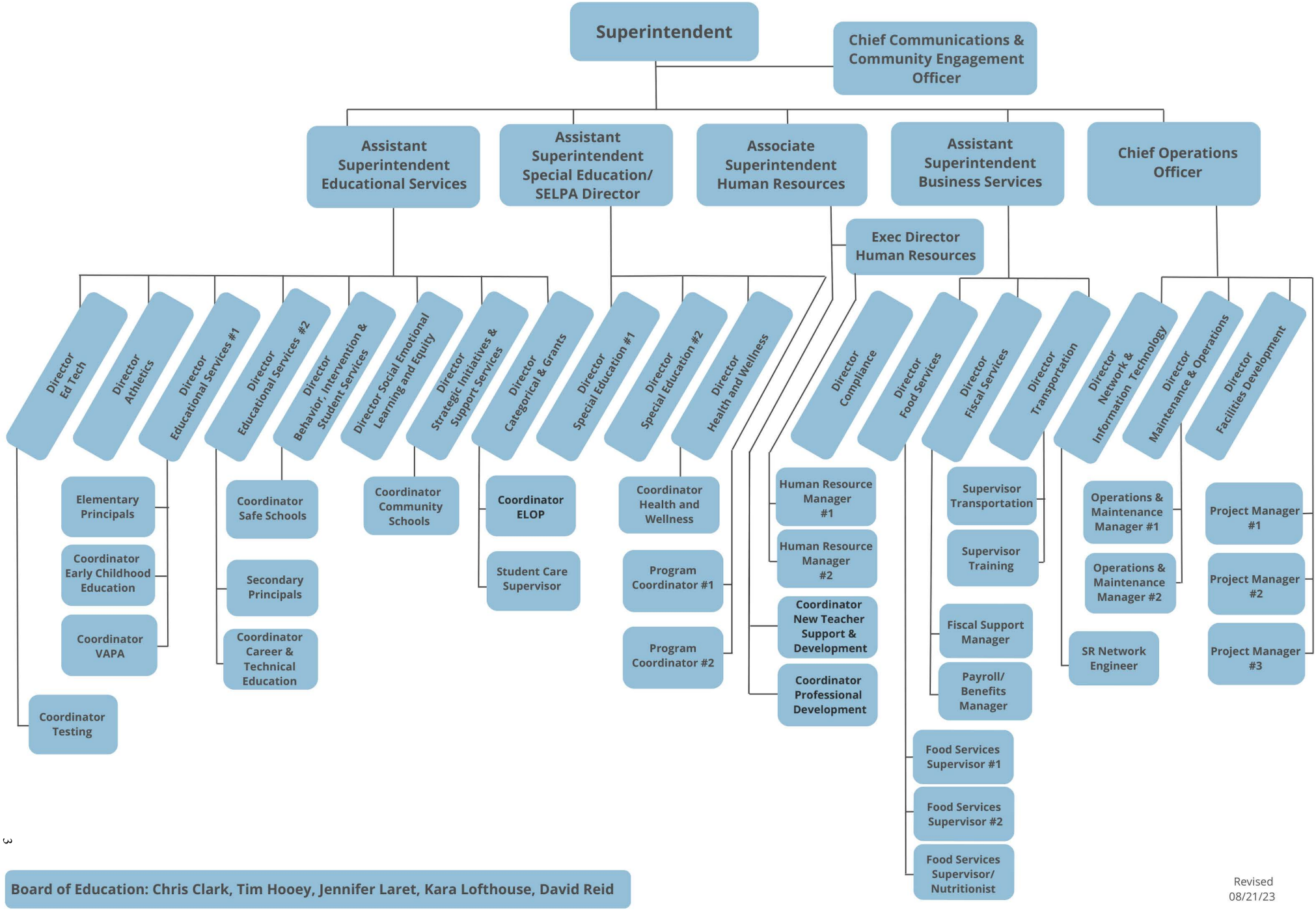
MISSION

Folsom Cordova Unified School District is committed to providing excellence in educational programs that carry high expectations for each student's achievement and success.

DISTRICT LCAP GOALS

GOAL 1	**All students will receive equitable instruction from an highly-qualified teachers and have access to curriculum which promotes college and career readiness (State Priority 1)**
	1.1 Maintain the appropriate assignment of fully credentialed teachers and provide new teacher support.
	1.2 Maintain schools in good repair.
	1.3 Educators use linguistically and culturally responsive instructional strategies and materials designed to address academic content standards and the cultural, social, physical, and emotional well-being of all students.
GOAL 2	**Increase parent and student engagement and provide a safe, healthy, and positive learning environment with an intentional focus on historically marginalized and the most vulnerable student populations (state priority 3, 5 and 6)**
	2.1 Increase student attendance rates and reduce chronic absences.
	2.2 Increase the high school graduation rate and decrease the dropout rate for all students.
	2.3 Reduce student suspensions, expulsions rates, and bullying incidents.
	2.4 Increase opportunities for family engagement and parent input and the utilization of volunteers. .
	2.5 Foster community partnerships that support student learning and build effective understanding and advocacy of District goals for student success and whole child wellbeing.
	2.6 Improve the efficacy and accessibility of district communications to increase two-way engagement with all stakeholders.
GOAL 3	**Provide all students with high quality classroom instruction and access to a broad course of study (State Priority 2, 4 and 7)**
	3.1 Provide Social Emotional Learning (SEL) and culturally relevant professional development on instructional strategies and essential standards.
	3.2 Through a collaborative process, complete the work on K - 12 Guaranteed and Viable Curriculum with Set Essential Standards.
	3.3 Ensure all teachers/students have access to research-based EL instructional strategies to improve achievement.
	3.4 Provide access to A-G, CTE, IB, AP and STEM courses to ensure students are college and career ready.
GOAL 4	**Student progress and educational outcomes will be monitored to increase and improve success with an emphasis on historically marginalized and most vulnerable student populations (State Priority 4 and 8)**
	4.1 Ensure students are reading at grade level (1st, 3rd, 5th, 8th, and 11th grades).
	4.2 Ensure students are meeting grade level standards in math (1st, 3rd, 5th, 8th, and 11th grades).
	4.3 Ensure English Learners make grade level progress through access to grade level curriculum and quality first instruction.
	4.4 Ensure Special Education students make grade level progress through access to grade level curriculum and quality first instruction.
	4.5 Improve kindergarten readiness as measured by curriculum embedded assessment.
	4.6 Grad rate focus; monitor yearly high school progress to ensure all students make annual progress toward graduating within their 4 year cohort.

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT



Board of Education: Chris Clark, Tim Hooey, Jennifer Laret, Kara Lofthouse, David Reid

Revised 08/21/23

STUDENT ACHIEVEMENT & DEMOGRAPHICS

Elementary Education Services

The goal of the District elementary schools is to provide the opportunity for every child to be a successful learner in a caring, supportive environment. Our curriculum is aligned to the California State Content Standards, and core subjects such as reading/language arts and math have District-developed pacing guides to support teachers' delivery. Frequent assessments allow teachers to make informed decisions about the appropriate next instructional steps to ensure that all students make necessary progress. Teachers are trained in differentiated instruction to meet the varied needs of all students; challenging the gifted and talented, and providing intervention for students who have not yet mastered grade level standards.

The District currently has 21 elementary schools. Five of the District elementary schools have been named California Distinguished Schools. Thirteen schools are designated Title I and receive additional funding to provide resources for student and teacher success.

Thirteen sites house the Transitional Kindergarten program for families interested in a state-funded, two-year kindergarten experience. One site houses the Spanish Language Magnet program for students in kindergarten through 5th grade. Two sites house the Academy for Advanced Learning, a self-contained program for GATE and high achieving students: 1st through 5th grade in Folsom and Rancho Cordova. One site houses a Montessori Program serving students from preschool to kindergarten. One site houses the STEM Program for kindergarten through 5th grade. The District also houses Folsom Community Charter School, a dependent charter school designed to provide independent-study/home-school support for students in grades kindergarten through 8th. and Innovations Academy, a K-12 online virtual school.

Shared Vision

To prepare all secondary students for successful transitions to college and careers:

- **Students complete a common set of middle school core curricula that will provide them with the ability, aptitude, motivation, and skills they need to succeed in high school.**
- **Students complete a common set of high school core curricula that will provide them with the knowledge, talents, expertise, and skills they need to succeed in college and the workplace.**
- **Students have multiple pathway options: specialized secondary programs, career developing technical academies, and developing articulated programs with colleges that prepare students for post-secondary success.**

Secondary Education Services

The Folsom Cordova Unified School District secondary schools provide a student-centered learning environment that promotes academic achievement, personal responsibility, and engagement of talents which lead to post-secondary success and responsible citizenship. Currently, there are 12 District secondary schools. These include four middle schools, three comprehensive high schools, two continuation high schools, one independent study school, one community day school, and one adult education center. Over the past several years, California students have been the beneficiaries of revised State Curricular Frameworks, new textbook adoptions in the core content areas, creation of intervention and after school programs, improved technology, and increased community and business partnerships. Dominant issues include the continuing effort to increase the number of students completing A - G requirements for post-secondary education, designing viable career technical education programs, closing the achievement gap between demographic groups, and creating professional learning communities to help provide necessary support for students.

STUDENT ACHIEVEMENT

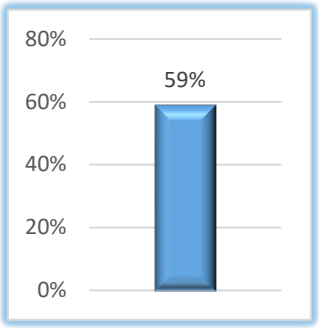
High academic achievement for ALL students is one of Folsom Cordova Unified School District's top priorities. We are committed to continuous improvement in the quality of the educational programs provided for ALL our students, ensuring they are college and career ready. The setting of high standards by the State of California, and our District goal to have ALL students meet these standards, has produced a trend of continuous improvement in student achievement. ***We have provided the most current data set available.***

STATE TESTING

CAASPP (2022-23)

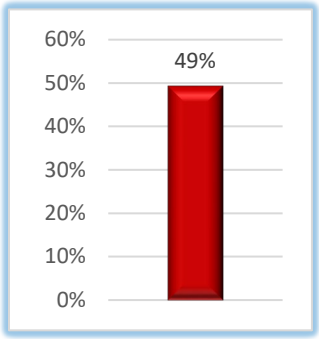
In **2022-23** FCUSD administered the California Assessment of Student Performance and Progress (CAASPP) in English Language Arts (ELA) and Mathematics to all students in grades 3-8, and 11. CAST (science test) was administered to grades 5,8 and high school. The data reports below are ***preliminary,*** and the source of this data is Illuminate.

ELA (Level 3 & 4 -Standards Met/Exceeded)



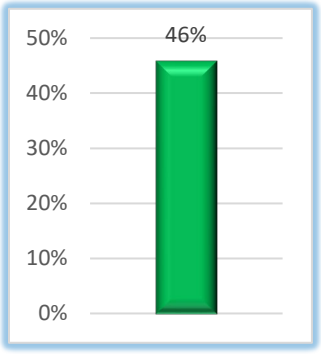
FCUSD overall: 58.9%

Math (Level 3 & 4 -Standards Met/Exceeded)



FCUSD overall: 49.3%

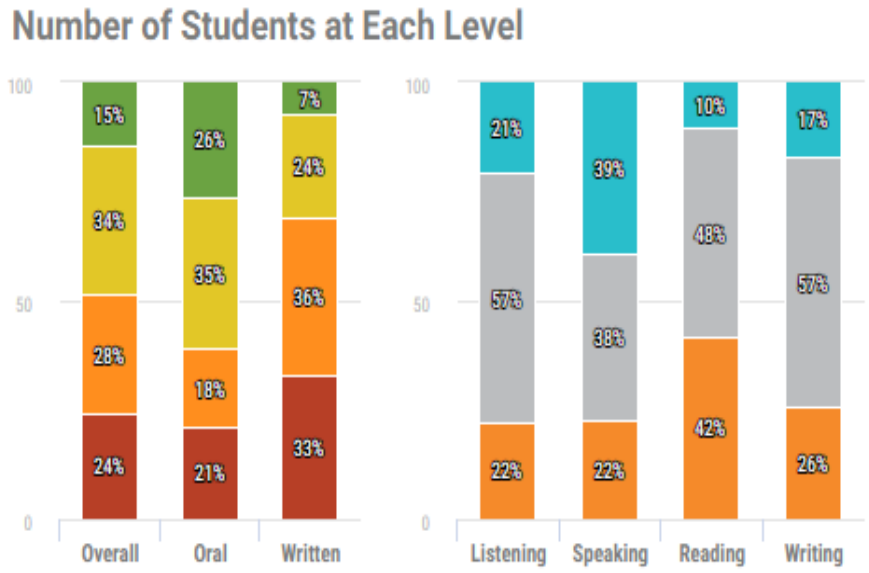
CAST (Science Level 3 & 4 Level 3 & 4 -Standards Met/Exceeded)



ELPAC (2022-23)

The English Language Proficiency Assessments for California (ELPAC) is the mandated state test for determining English language proficiency (ELP). This test is administered to eligible students in K-12. The data reports below are ***preliminary,*** and the source of this data is Illuminate.

# Tested		2478
Overall Average	PL	2
	SS	1488
Oral Average	PL	3
	SS	1485
Listening Average	PL	2
Speaking Average	PL	2
Written Average	PL	2
	SS	1490
Reading	PL	2
Writing	PL	2
# Missing Domain(s)		0



Source: Illuminate

Graduation Rate (2022-23)

Folsom Cordova Unified School District students had an average graduation rate of 93.21% *Source: CALPADS*

Student Attendance (2022-23)

Folsom Cordova Unified School District students had an average attendance rate of 93.5% *Source: ADP (Attendance and Due Process)*

COLLEGE ENTRANCE TESTS

ACT (American College Test) 2022-23 N/A

SAT (Scholastic Aptitude Test) 2022-23

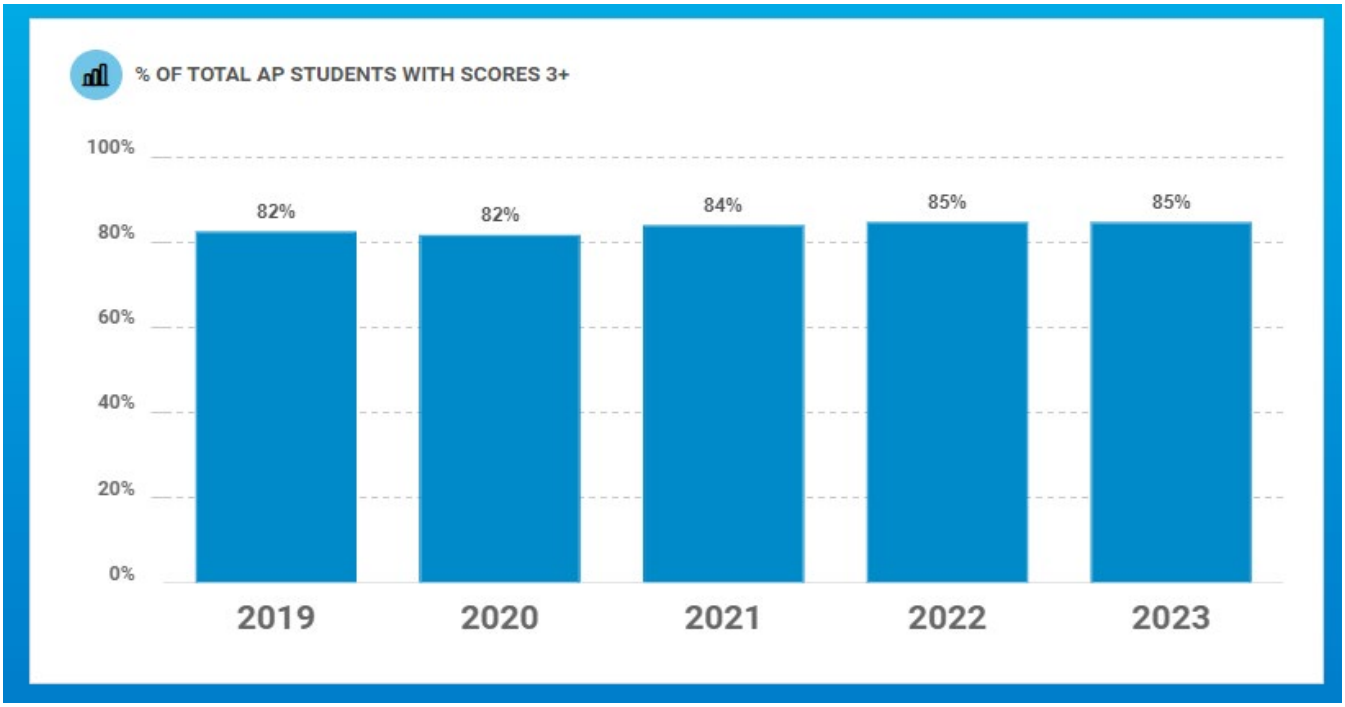
FCUSD Grade	Meeting/Exceeded EBRW& Math Benchmark
11	91% (231)
12	86% (197)

** ERW-Evidence-Based Reading and Writing
** Source: Illuminate

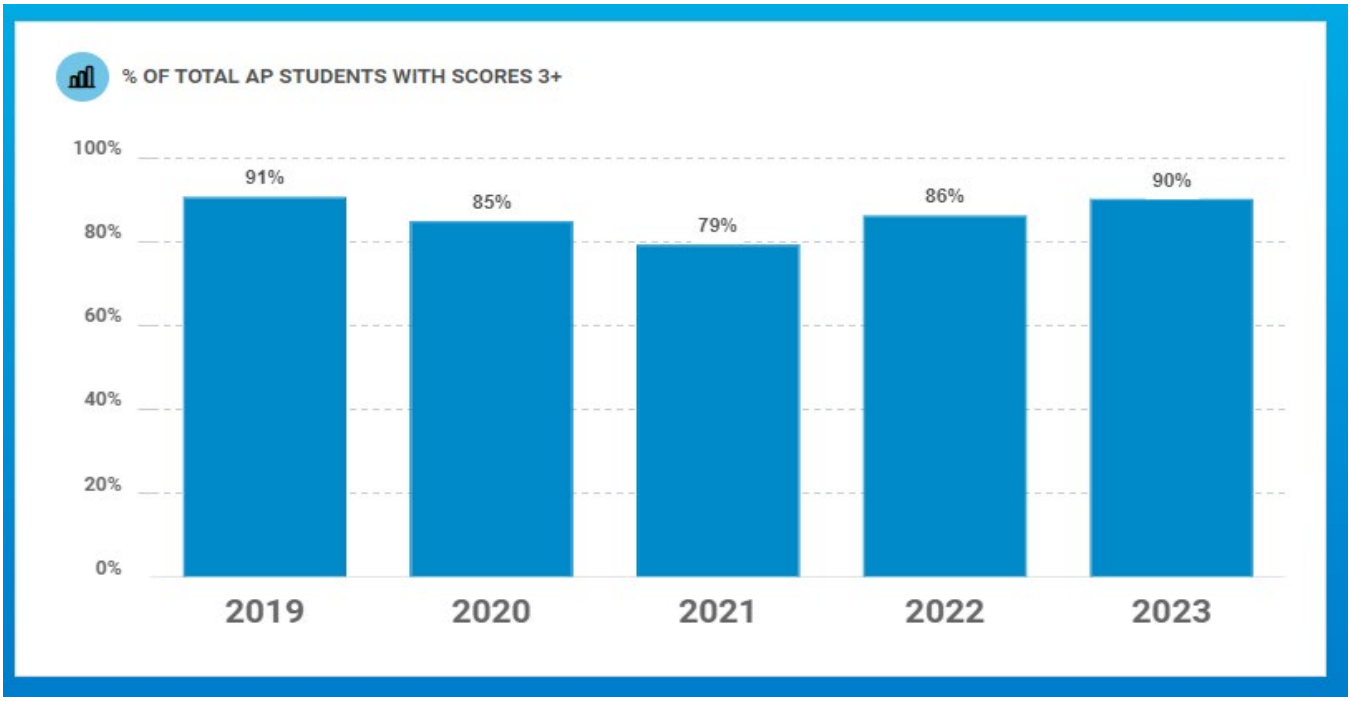
2022-23 Advanced Placement Tests (Qualifying for College Credits)

** Source College Board

Folsom High School



Vista Del Lago High School



Cordova High School

International Baccalaureate (IB) Statistics: Course Students and Full Diploma Program (DP) Candidates

Cordova High	2019	2020	2021	2022	2023
Candidates registered	130	143	169	130	119
Subject entries	290	265	356	359	255
Diploma candidates registered	10 (8%)	4	10	20	7
Candidates who earned the diploma	9 (90%)	2 (50%)	7 (70%)	16 (80%)	5 (71%)
School goal for next exams	100%	80%	100%	80%	TBD
Average grade obtained by diploma candidates	**4.86**	**4.75**	**4.94**	**4.66**	**4.73**

IB DP Statistics Highlights:

- 2022 had the highest percentage of candidates who earned the Full Diploma since 2019.
- Subject entries in 2022 were the second highest since DP authorization.
- 80% of Full DP candidates earned the diploma, the second highest rate.

LANGUAGE

English Language Learners

FCUSD student enrollment for 2022-23 was 20,553 of which 6,191 (30.12%) students speak one of 55 CALPADS certified languages and "other" non-English languages. Of the 20,553 enrollment, 2,699 (13.13%) are English Learners and 363 (1.77%) are Reclassified Fluent English Proficient (RFEP) in 2022-23 school year.

66.08% of the FCUSD students with another language speak one of the listed languages below:

Top 7 FCUSD non-English Languages

Spanish	33.36%
Telugu	8.08%
Russian	8.03%
Other Non-English	5.31%
Farsi	4.80%
Tamil	4.05%
Hindi	4.04%

Nine schools enroll more than 100 English Learners in the District.

100+ English Learners

Cordova Meadows Elem.	127
Cordova Villa Elem.	146
Rancho Cordova Elem	156
White Rock Elem.	163
Williamson Elem.	161
Mills Middle	252
Mitchell Middle	122
Cordova High	401
Folsom High	114

The district reports the number of students who were born outside the United States and who have been in US schools for less than 3 years. The school Year 2022-23 FCUSD reported 918 such students entering from the top ten countries of birth were:

Enrolled Less Than 3 years in a US School

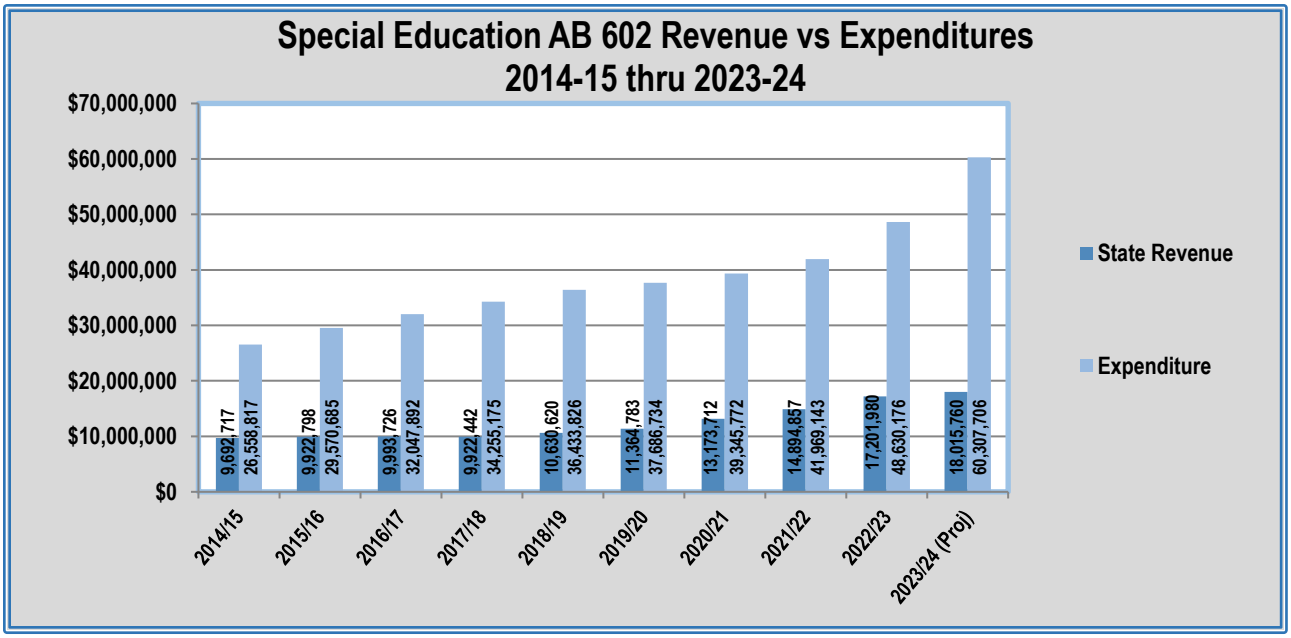
Afghanistan	172	Guatemala	32
India	143	Moldova	29
Ukraine	118	Armenia	24
Russia	69	Philippines	20
Mexico	55	Canada	20

The district's programs for English Language Learners (ELL) provide integrated and designated English Language Development (ELD) with teachers, tests, and books in English, and with primary language support (i.e. Spanish, Russian) through Bilingual Instructional Assistants as needed. The services for ELL students apply criteria for placement and grouping, a beginning ELD Program for those new to English, teachers who have been trained in ELD , teachers trained in adapting instruction to meet Common Core State Standards (CCSS), support in core classes, and extended day instruction/intervention and summer school.

SPECIAL EDUCATION

Folsom Cordova Unified School District is a SELPA Under the AB 602 Funding Model

The Individuals with Disabilities Education Act (IDEA) is a federal law that governs how states and public agencies provide early intervention, special education, and related services to children with disabilities. It addresses the educational needs of children with disabilities from birth to age 22 by providing them with free, appropriate public education that meets their education and related service needs in the least restrictive environment. Special Education is an integral part of the total public education system and provides education in a manner that promotes maximum interaction between children with disabilities and children who are not disabled, in a manner that is appropriate for the needs of both.



In 1997, California legislators passed Assembly Bill 602. Authored by former Assembly Member Chuck Poochigian, AB 602 changed the funding structure for Special Education from an instructional personnel service unit model calculation to a population-based method. Special Education funds are allocated according to the total student population in a Special Education Local Planning Area (SELPA) rather than on the number of identified special education students. Folsom Cordova Unified is its own SELPA and is responsible for allocating funds for the services provided to the individual eligible students. The funding allocations for the Special Education Master Plan (AB602) include multiple programs and District categorical contributions which are above the State allocation. The graph above shows the State revenue allocation compared to the expenses anticipated for the Special Education program.

The Special Education program consists of multiple programs and funding sources in addition to the AB 602 funding. The 2023-24 Proposed Budget for Special Education is based on $25,272,410 in Federal and State funding, $44,237,912 in General Fund contributions and $69,510,322 in expenditures, including indirect costs. The Special Education budget is also required to be presented in detail and be approved by the Governing Board.

EXPENDITURES	**2023-2024**
Certificated Salaries	$ 25,013,583.00
Classified Salaries	$ 17,667,583.00
Employee Benefits	$ 17,192,697.00
Books & Supplies	$ 547,730.00
Services & Other Operating Exp	$ 6,151,125.00
Other Outgo	$ 2,937,604.00
Total Expenditures	**$ 69,510,322.00**

Mental Health

In 1984, Assembly Bill 3632 statutorily required a partnership between school districts and county mental health agencies to deliver mental health services to students with individualized education programs (IEPs). In 2011, the California Legislature passed Assembly Bill 114, which repealed the state mandate on special education and county mental health agencies and eliminated related references to mental health services in California statute. As a result of this new legislation, school districts are solely responsible for ensuring that students with disabilities receive special education and related services to meet their needs according to the Individuals with Disabilities Education Act (IDEA) of 2004.

Staffing

The chart below shows the difference in staffing FTE from 2022-23 to 2023-24:

Job Title	2022/23 FTE	2023/24 FTE
AAC Specialist	2.00	2.00
Adapted Physical Education	2.00	2.00
Assistive Tech Specialist	1.00	1.00
Assistant Superintendent Special Ed	1.00	1.00
ATT Tech / AUG ALT Com Assist	1.00	1.00
Behavior Support Aide	8.81	14.13
Behaviorist Specialist	5.51	6.51
Clerical	6.25	7.75
Coordinator of Early Childhood Development	0.25	0.25
Coordinator Special Education	3.00	3.00
Director of Special Education	2.00	2.00
Instructional Assistant	64.46	86.77
Instructional Assistant Brailist	0.72	0.72
Mental Health Assistant	2.16	4.04
Nurses/LVN	6.91	7.95
Occupational Therapist	11.00	11.00
Para Educators	126.35	195.85
Physical Therapist	2.80	2.80
Program Specialist	6.00	7.00
Psychologist	25.28	27.83
School Social Worker	1.00	3.50
Special Project- Workability	0.63	0.63
Speech Pathologist	30.90	39.30
Teachers - Autism	9.00	18.00
Teachers - Moderate/Severe	49.00	54.00
Teachers - Deaf & Hard of Hearing	1.00	1.00
Teachers - M/S Preschool	9.96	11.00
Teachers - Mild/Moderate	74.20	83.00
Teachers - Visually Handicapped	2.00	2.00
Transition Assistant	5.16	7.34
Signing Assistants	0.72	0.72
Signing Assistants DHOH	0.88	0.88
Marriage Family Therapist/Mental Health Specialist	11.21	14.00
Total	474.15	619.96

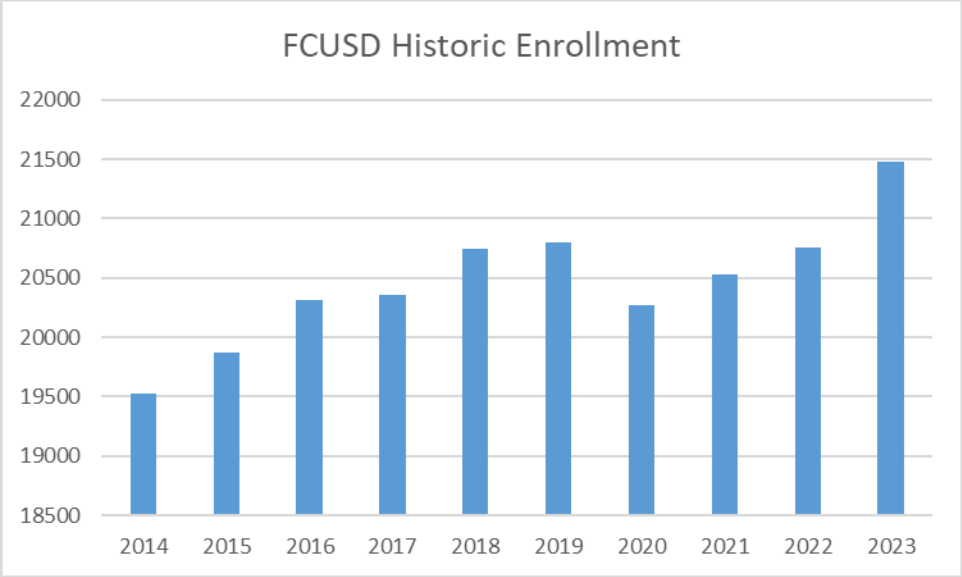
STUDENT ENROLLMENT PROJECTIONS & HOUSING

Sacramento County Enrollment Trends

As of the 2022-23 school year Sacramento County is comprised of approximately 4.23% of the State's 5,852,544 K-12 enrollment. California's projected enrollment is projected to decline 8.9% over the next decade, Sacramento County's projected K-12 enrollment is expected to decrease by 5.4% during the same time period.

FCUSD Enrollment Patterns

FCUSD has continued to serve an increasing number of students since its inception. Over the last 10 years, FCUSD has experienced an enrollment growth of 1,972 students, or 10.10%, from 19,527 students in October 2014 to 21,499 students in August 2023 which includes Charter School students.



FCUSD Students by Jurisdictional Area

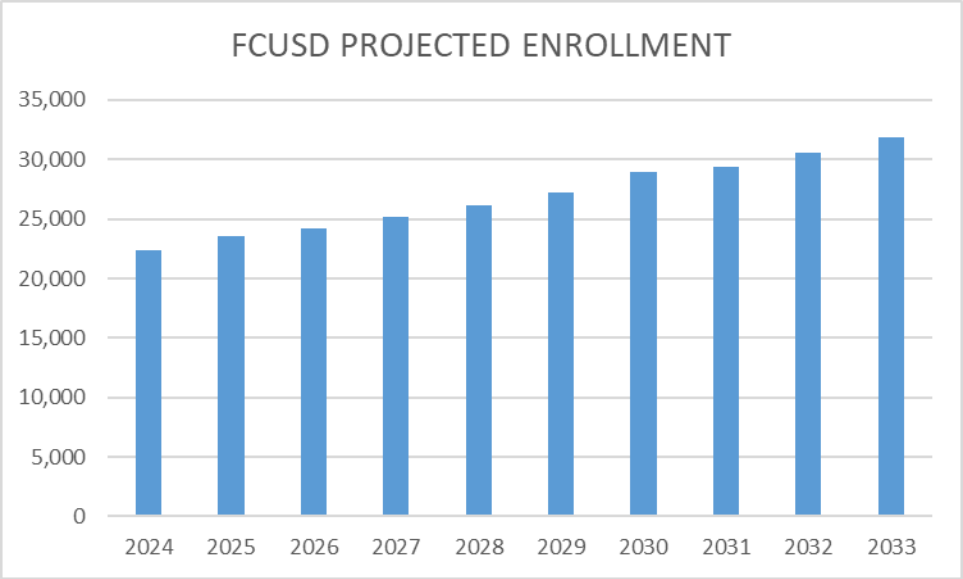
The District not only serves most of the territory within the cities of Folsom and Rancho Cordova, but also serves a portion of the unincorporated area of Sacramento County.

Enrollment Projections in FCUSD

The population projections of both state and local agencies indicate that the Sacramento metropolitan area will continue to grow in the foreseeable future. A considerable portion of the recent metropolitan growth has occurred and will continue to occur within the Folsom Cordova Unified School District.

The vast majority of the residential development activity during the past ten years has occurred in the City of Folsom. Substantial development activity consisting of an estimated 32,918 residential units is planned for south of Highway 50 over the next 25-30 years. To date, Folsom Ranch has received all approvals and has over 5,000 single family housing units under construction and/or occupied. Glenborough has received approval from the County of Sacramento, and the neighboring Easton development is heading towards approval. Rio del Oro received final approval by the City of Rancho Cordova and hosted its groundbreaking in August 2020. Westborough is in the initial stage of the approval process.

As development increases, the enrollment in the District could exceed 31,823 students by 2033. Following is a graph of projected enrollment in the District for the next 10 school years.



Student Housing Background

Since the unification of Folsom Cordova Unified School District, several alternatives have been used by the District to accommodate the rapid growth in enrollment. These alternatives, in addition to building new facilities, have included numerous boundary changes at all grade levels, the purchase, lease, and rental of relocatable classrooms/trailers, limiting individual classroom enrollment to State maximums, transporting "overflow" students to an alternate site, and adding modular buildings to accommodate transitional kindergarten and full day kindergarten at elementary schools.

District Policy to Accommodate Growth

The following is a summary of the major components the District follows to accommodate students:

DESIGN CAPACITY: The maximum number of students eligible to be housed at the school based upon State Allocation Board standards applied to permanent, on-site facilities scheduled on a traditional calendar.

STUDENT LOADING CAPACITY: The capacity of a school site including both permanent and portable classrooms for a specific school year, with allowance for any non-classroom use of a facility.

NEW SCHOOL CONSTRUCTION: The plan will be developed based upon the premise that a new school will be constructed only if the District is eligible for the project in the State building program.

ELEMENTARY SCHOOLS AT 100% OF DESIGN CAPACITY: Students in impacted classrooms are assigned and transported *(if eligible)* to other elementary schools with space available in the specified grades; and/or, all students in a specific grade level are assigned and transported *(if eligible)* to another school site; and/or, new boundary lines *(attendance areas)* are drawn redistributing students to elementary schools with space available.

INTERMEDIATE SCHOOLS AT 100% OF DESIGN CAPACITY: New boundary lines *(attendance areas)* are drawn redistributing students to other intermediate schools with space available; and/or, additional relocatable classrooms may be placed on the school campuses to accommodate student enrollment.

HIGH SCHOOLS AT 100% OF DESIGN CAPACITY: New boundary lines *(attendance areas)* are drawn redistributing students to high schools with space available; and/or, additional relocatable classrooms may be placed on the school campuses to accommodate student enrollment.

Master Plan for Facilities

The District has a current TK-12 capacity of 24,106 pupils; 14,025 in Folsom and 10,081 in Rancho Cordova based on current state class size reduction maximums. The District's current school sites vary in size, in planning future schools the target school sizes are 665 for elementary schools, 1,200 for middle schools and 2,100 for high schools.

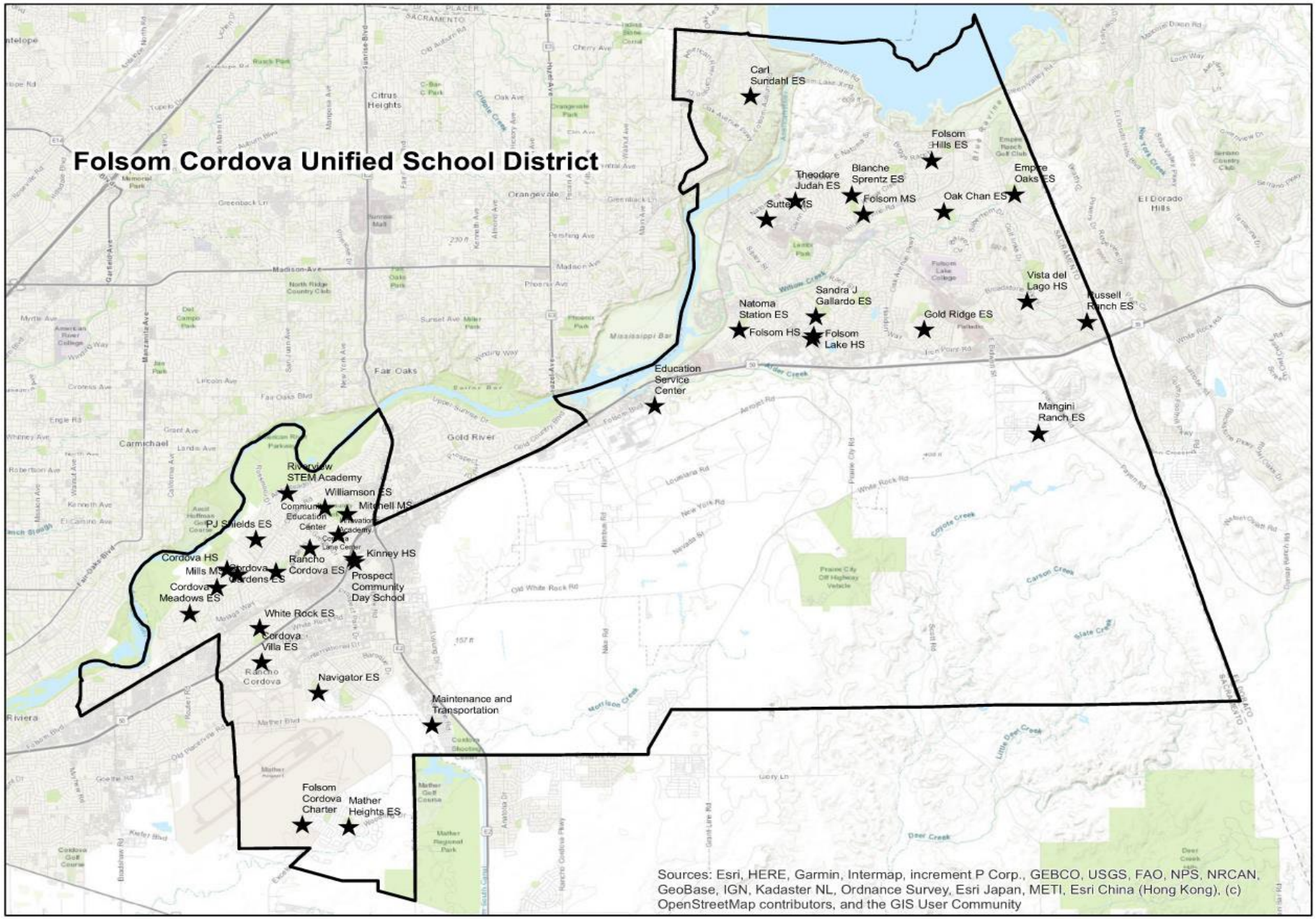
Attendance Boundaries

Attendance boundary revisions for Folsom were approved by the Board on December 19, 2019. The boundaries were revised to account for the over-crowding at Vista del Lago High School. The Board approved the move of students living within the Blanche Sprentz Elementary School attendance area from Folsom Middle School and Vista del Lago High School to attend Sutter Middle School and Folsom High School. This change was phased in over a three-year period from 2020-21 through 2022-23. Students residing in the Folsom Hills Elementary School attendance area no longer have dual enrollment privileges and are assigned to Folsom Middle School and Vista del Lago High School. Staff is reviewing elementary school attendance boundary changes in anticipation of the opening of Alder Creek Elementary School for the 2024-2025 school year.

Rancho Cordova attendance boundaries were approved by the Board on April 6, 2006, for the 2006-07 school year to accommodate the opening of Navigator Elementary School. The Board approved the closure of two elementary schools in Rancho Cordova (Cordova Lane and Riverview) at the November 19, 2009, meeting due to declining enrollment in the area north of Folsom Boulevard in Rancho Cordova. The Riverview school site was reopened in August 2014 as the Riverview STEM Academy serving grades K through 5.

Attendance boundaries are reviewed annually to determine if additional adjustments are necessary.

Student Artwork By: Aashvi Mishra, 2nd Grade


Folsom Cordova Unified School District
Carl Sundahl ES
Folsom Hills ES
Theodore Judah ES
Blanche Sprentz ES
Empire Oaks ES
Folsom MS
Oak Chan ES
Sutter MS
Vista del Lago HS
Sandra J Gallardo ES
Natoma Station ES
Russell Ranch ES
Gold Ridge ES
Folsom HS
Folsom Lake HS
Education Service Center
Mangini Ranch ES
Riverview STEM Academy
Williamson ES
Mitchell MS
PJ Shields ES
Kinney HS
Cordova HS
Rancho Cordova ES
Mills MS
Cordova Gardens ES
Prospect Community Day School
Cordova Meadows ES
White Rock ES
Cordova Villa ES
Navigator ES
Maintenance and Transportation
Folsom Cordova Charter
Mather Heights ES
Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

BUDGET PURPOSES, CONSTRAINTS & GUIDELINES

The Folsom Cordova Unified School District accepts the challenge faced by all service agencies and businesses to produce better results and provide increased value with fewer resources. The development of the annual budget is one of the District's most important processes. The budget is developed with certain purposes and constraints. The purposes and constraints lead to guidelines that support the stated purposes and guide the development of the budget.

Purposes: Statements that establish a long term financial direction that supports the education mission of the District

- The District's highest priority shall be providing for an instructional program that accomplishes the District's mission of "Providing excellence in educational programs that carry high expectations for each student's achievement and success." The District is committed to continually improving student achievement. Our students and staff will be lifelong learners, creative problem solvers, and responsible, ethical, and respectful contributors in a global society.
- The District shall safeguard the long-term financial stability of the District by managing its assets to receive the maximum value for each taxpayer dollar and analyzing the future effects of current financial decisions, especially the need to match ongoing expenses with ongoing revenue.
- The District will allocate sufficient funds to maintain, upgrade, and protect the use and value of existing facilities and equipment.
- The District will prepare a budget document that clearly communicates the District's financial position and spending priorities and presents the plan to the District's stakeholders in a manner that makes public understanding and input an integral part of the budget development process.
- The District will work with the cities of Rancho Cordova and Folsom and the County of Sacramento in joint collaborative efforts to prepare for future growth and further enhance benefits to the community we all serve.

Constraints: Statements that describe financial limitations that affect the District's ability to achieve its educational mission

- The financial resources available to the District are limited. California ranks below the average in per pupil funding when compared with other states.
- The District must, by law, use a fund-accounting system that recognizes the restrictions placed on the various funds. The state and federal governments are placing more and more restrictions on how some funds (generally called categorical funds) can be expended. The District currently manages several categorical programs, which are further sub-budgeted by site.
- The State provides districts with a specified maximum amount of funding per child, assuming perfect attendance all year. This amount is referred to as ADA (Average Daily Attendance) and the per child amount is reduced based on the number of student absences. The District's general fund expenditures for the adopted budget are projected to be:
    - 82 percent for ongoing employee costs for salaries, benefits, and other personnel costs.
    - 18 percent for nondiscretionary expenditures such as utilities, insurance, supplies, and mandated instructional programs and materials.
- The budget development process and timelines of the State of California make long-range budget planning very difficult for school districts.
- Three percent of the total general fund expenditures are transferred to a restricted maintenance account as a condition of receiving state funding for new schools and modernization of existing facilities.
- The District must provide adequate state-approved textbooks and materials to all students.

- Automatic cost elements that increase the budget for salary and benefits expenditure are the step and column costs. Every year, as an employee gains additional experience, he/she receives a step (pay) increase. This continues until the employee reaches the top step of a particular range on the salary schedule. The step increases are automatic and have been agreed to in contract language. For teachers, in addition to the step increases, if they pursue higher education and accumulate additional units of coursework, they are also entitled to move to a higher column which means a higher level of compensation.
- Post-employment benefits have steadily increased and now represent a significant commitment in terms of dollars. With the adoption of GASB 45, the District conducts an actuarial analysis and must record the liability in its financial statements. The District pays a portion of the premium for health benefits for its retirees. However, due to the state budget crisis and reduced revenue from the State, the District was not able to make its full contributions the past several years. Partial contributions started in 2014-15, and are ongoing. The Board of Education voted to temporarily suspend the surcharge of 1.00% starting in 19-20, which was previously assessed on all payroll expenses and is earmarked for future retiree benefit costs.

Guidelines: Statements that set specific parameters to be used in developing a budget that implements the educational mission of the District

- Non-mandated categorical programs (such as Title I, Title II, and Title III) should be self-supporting and, where permissible, shall include allowable allocations for direct and indirect costs. In addition, the District may transfer funds between programs where that action best serves the educational needs of students.
- The school site budget per-pupil allocation amount provided by the District will be adjusted for enrollment.
- The District shall provide for employee compensation in the context of long-range planning implications for retention of existing employees, attraction of new employees and the financial health of the District. No salary raise other than step and column is included for this year at adoption (Salary raise will be reflected at 1st Interim).
- When staff requests a new project or program, the specific funding source(s) shall be identified as well as a cost benefit analysis.
- Any significant proposed increase or reduction from prior year expenditure levels shall be reported to the Board in the budget document with explanatory comments and justifications.
- All funds not included in the General Fund (such as Building, Cafeteria, and Developer Funds by way of example) shall be included in the budget document.
- The District will continue to contribute to the Deferred Maintenance Fund to maintain existing facilities.
- School sites will have limited carryover of any unspent general purpose funds unless site administrators have a long range spending plan approved by the Assistant Superintendent, Business Services and will have carryover for allowable Categorical funds from the current year in order that major purchases can be made without impacting a single budget year.
- The District shall seek and apply for grants and other funding options that support the District's mission.
- The District will provide administrative staff and support staff to effectively direct and manage the schools. New positions will only be approved where critical needs exist and can be supported on an on-going basis.
- The District will continue to transport students residing more than four miles from the high schools, more than three miles from grades 6–8 middle schools, more than 1.5 miles from grades 4-8 elementary schools and more than .75 miles from grades K-3 elementary schools. An annual parent-paid fee for transportation has been established to help reduce encroachment.
- All auxiliary programs (food service, student care, preschool, adult education) shall be fully self-supporting, including utilities, maintenance, and custodial services.
- The District will continue to seek ways to maximize student attendance.

SUMMARY OF CALIFORNIA SCHOOL DISTRICT REVENUE SOURCES

Local Control Funding Formula (LCFF)

The Local Control Funding Formula (LCFF) replaced the previous K-12 funding system beginning with the 2013-14 approved state budget. For school districts and charter schools, the implementation of the LCFF eliminated revenue limits and over 50 categorical programs. The LCFF established grade span specific base grants, which provides an equitable distribution of dollars, and supplemental/concentration grants to provide supplemental services to Unduplicated Pupils which include socioeconomically disadvantaged, foster youth, homeless youth, and emerging bilingual students.

- The base grant is calculated by multiplying the three year average of Actual Daily Attendance (ADA) by the base grant amount depending on grade span.
- The supplemental grant is equal to 20% of the base grant for every Unduplicated Pupil.
- The concentration grant is equal to 50% of the base grant for every Unduplicated Pupil above the threshold of 55% of enrollment which FCUSD does not qualify for.
- Grade span adjustment for grades transitional kindergarten through grade three (TK-3) is an add-on to the LCFF and requires that districts reach an average class size of 24:1 to receive funding.
- Home-to-school transportation funding is another add-on to the LCFF and districts are required to maintain 2012-13 State revenue funded expenditure levels as a maintenance of effort (MOE).

LCFF Overview 2023-2024
Base Grant per student (equalized state-wide) TK-3: $9,919 4-6: $10,069 7-8: $10,367 9-12: $12,015
Supplemental Grant for Unduplicated Pupils 20% of base grant Average $2,068.73 for each student
Concentration Grant For each Unduplicated Pupil over 55% an additional 50% of base N/A FCUSD
TK-3 Grade Span Adjustment add-on per student $1,032
9-12 Career Tech add-on per student $312

While the 2013-14 budget eliminated most programmatic and compliance requirements that school districts were subject to, it added a requirement to adopt a Local Control Accountability Plan (LCAP) concurrently with the district's annual budget. This accountability system specifically requires that school districts increase or improve services for Unduplicated Pupils. The LCAP is a three-year plan that is focused on eight identified state priorities. It provides an opportunity for the district to share its story of how, what, and why programs and services are selected to meet their local needs.

Federal Revenues: Federal revenues are generated from the Federal Government and are restricted (categorical) in nature, which means they must be expended on "special" programs. Major sources of Federal revenue include Title I, Title II, Special Education, and Medi Cal.

Other State Revenues: Other State revenues include the California Lottery, which was established by a constitutional amendment approved in the November 1984 general election and revised by Proposition 20 in 1999. State Special Education Master Plan funding and Lottery revenue make up the largest portion of this category.

Other Local Revenues: The District receives additional local revenues from interest earnings, transportation fees, leases and rentals, and local donations and grants. Donations from Parent Teacher Associations (PTA) and businesses will be budgeted as they are received.

Other Sources: Other sources include revenue received from other educational entities such as other districts and JPA's. Interfund transfers are accounted for in other sources as described by the California School Accounting Manual.

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2023-2024 PLANNING CALENDAR

Date	Action	Responsibility
January	Distribute intent forms to all personnel	Human Resources
January	Enrollment Projections as part of 1st Interim for Prior Year	Asst. Superintendent Business Services Facilities
January	Review tentative LCFF calculations & other income sources for all funds as part of 1st Interim for Prior Year	Asst. Superintendent Business Services Director of Fiscal Services
January - February	LCAP Stakeholder Forums - DELAC & DAC – Meet in January, Parent Summit 2/4, FCLA 2/27, CSEA/FCEA 2/7, DATA Walk – 2/8 & 2/9	Superintendent Site Administrators, Cabinet
January - February	Meet with Departments to complete "zero based" budgets	Asst. Superintendent Business Services Director of Fiscal Services
January - April	Budget Advisory Committee Meetings - 1/25, 2/22, 3/29, 4/27	Asst. Superintendent Business Services
January 9, 2023	Governor releases Proposed 2023/24 Budget	
January 18, 2023	School Services of California “Governor’s Proposed Budget” Conference	Asst. Superintendent Business Services Director of Fiscal Services
January 31, 2023	Financial reporting period ends for Second Interim Report	Director of Fiscal Services
February 2, 2023	Governor’s Proposed Budget Update to Board of Education	Superintendent Asst. Superintendent Business Services
February 2, 2023	2023/24 Budget Calendar is approved by the Board of Education	Board of Education Superintendent
February	Determine site and grade-level staffing for 2023/24	Asst. Superintendent Business Services Human Resources
February	Initial review of Budget Guidelines	Asst. Superintendent Business Services
February	Review program needs and District goals	Cabinet
March 9, 2023	Second Interim Financial Report & Standards and Criteria Review for the quarter ending January 31, are approved by the Board of Education for PY	Board of Education Asst. Superintendent Business Services Director of Fiscal Services
March 15, 2023	Legal deadline for delivering notices of non re-employment or potential reassignment of certificated staff due to a reduction in District services	Board of Education Superintendent District Administration
March 23, 2023	Board of Education approves Budget Guidelines	Board of Education
March - April	Meet with Site Leadership to review budgets	Asst. Superintendent Business Services Director of Fiscal Services Fiscal Services Department
April - May	If needed, Board of Education discusses budget with public input and adopts priorities/reductions	Board of Education Asst. Superintendent Business Services Director of Fiscal Services
April	Input budget data into computer system, update position control site budgets, and benefit information	Fiscal Services Department
April	Update position control for budget	Fiscal Services Department
April	Calculate cost of step and column and cost of health benefit increases	Asst. Superintendent Business Services Director of Fiscal Services
April	Prepare employee/employer benefit projections	Director of Fiscal Services
April	Prepare Second Principal Apportionment (P-2) for PY	Director of Fiscal Services
May	Revise 2023/24 enrollment projections using P-2 information and projected growth	Asst. Superintendent Business Services Director of Fiscal Services
May	Reconciliation of categorical and other funds with proposed State Budget	Fiscal Services Department
May	Follow-up Review of department budgets with program managers including categoricals	Asst. Superintendent Business Services Director of Fiscal Services
May	Develop FTE list and summary sheets for budget document	Director of Fiscal Services Human Resources
May	Final Human Resources notices to certificated staff	Board of Education Superintendent
May	Final date to review projections for revenues and expenditures per May Revise	Asst. Superintendent Business Services Superintendent
May	LCAP Public Comment Period and Public Hearing	Board of Education Asst. Superintendent Business Services Director of Fiscal Services
May	If Needed - Third Interim Financial Report & Standards and Criteria Review for the quarter ending April 30 are approved by the Board of Education	Board of Education Asst. Superintendent Business Services Director of Fiscal Services
May	Begin preparation of SACS Budget Forms for submission to the County Office of Education	Director of Fiscal Services
May	Public Notice regarding Board action for inspection of proposed budget and announcement of Public Hearing in June	County Office of Education Director of Fiscal Services
May	Governor’s Proposed Budget Update to Board of Education/School Services of California “Governor’s Proposed Budget” Conference	Asst. Superintendent Business Services Director of Fiscal Services

FOLSOM CORDOVA UNIFIED SCHOOL DISTRICT
2023-2024 PLANNING CALENDAR

Date	Action	Responsibility
May	Prepare budget document for printing	Director of Fiscal Services
May	Estimate deferred revenues and site carry-overs	Director of Fiscal Services
May	Project ending balance	Asst. Superintendent Business Services
May	Budget document compiled	Fiscal Services Department
May	Revise long-range financial projections	Asst. Superintendent Business Services
May	Final review budget document	Asst. Superintendent Business Services Director of Fiscal Services
May	Budget available for public inspection, public input on Proposed Budget	Director of Fiscal Services
May - June	Follow-up with sites administrators to review proposed allocations and distributes site and department budget worksheets	Director of Fiscal Services
June 1, 2023	LCAP/Public Hearing	Board of Education Asst. Superintendent Business Services Director of Fiscal Services
June 15, 2023	Board of Education adopts Budget and Multi Year Projection	Board of Education
June 15, 2023	Board of Education adopts LCAP	Board of Education
June 30, 2023	Submit Adopted Budget to County Superintendent of Schools	Director of Fiscal Services
July or August	School Services of California State Budget Conference	Superintendent Asst. Superintendent Business Services Director of Fiscal Services
August	Not later than 45 days after the Governor signs the annual Budget Act, the School District will make available for public review any significant revisions that it has made to its budget to reflect the state Budget Act	Asst. Superintendent Business Services
August	County Superintendent of Schools approves or disapproves the Adopted Budget	County Superintendent of Schools
August	Prepare Unaudited Actuals Financial Reports for prior fiscal year for Board approval by September 14	Director of Fiscal Services
August 31, 2023	Close District books for prior fiscal year	Asst. Superintendent Business Services Director of Fiscal Services
September	Adjust beginning balances for all funds	Director of Fiscal Services Financial Accountant
September 7, 2023	Board approval of prior year Unaudited Actuals Report	Board of Education
September 7, 2023	The Board of Education adopts a resolution identifying the prior year actual and budget year estimated GANN Appropriation Limits	Board of Education Director of Fiscal Services
September 15, 2023	Submit prior year actual revenues and expenditures to County Office	Director of Fiscal Services
October	Based on prior year actuals, adjust carry-overs & deferred revenue	Director of Fiscal Services
October	Re-calculate categorical allocations	Director of State & Federal Prg. Director of Fiscal Services
October	Reconcile position control and payroll	Human Resources Fiscal Services Department
October	Discussion of District goals	Board of Education Superintendent
October 31, 2023	Financial reporting period ends for First Interim Financial Report	Asst. Superintendent Business Services Director of Fiscal Services
December	Review of current liabilities and accounts receivable	Fiscal Services Department
December	Compare actual attendance to projections	Fiscal Services Department
December	Prepare First Principal Apportionment (P-1)	Director of Fiscal Services
December	Complete enrollment adjustment calculation for instructional supplies, capital outlay and custodial supplies based on December enrollment for current year	Director of Fiscal Services
December 14, 2023	First Interim Financial Report & Standards and Criteria Review for the quarter ending October are approved by the Board of Education	Asst. Superintendent Business Services Director of Fiscal Services

BUDGET DEVELOPMENT PROCESS

Each year, under the direction of the Superintendent, the Budget Guidelines for staffing and site allocations are reviewed. Changes to the guidelines are noted in bold print. Allocations are prepared based on projected enrollments and staffing formulas. With LCFF in place, local school boards have control as to how to use funds and resources to improve outcomes and opportunities for all students. The LCFF is accompanied by the Local Control and Accountability Plan (LCAP) and requires districts to study data, consider best practices, understand their needs, and discuss how to best invest in their students with the resources available. Various groups have been engaged to provide FCUSD with input for the LCAP, including the Superintendent's Communication Committee, Budget Communication Committee, District's English Learner Advisory Committee (DELAC), Parent Summits, Student Advisory Board (SAB), and Public Hearings at Board meetings. Employee group members have also been invited to participate in these meetings as well. The results of these meetings have helped the district develop its goals that are identified in the LCAP.

Budget Administration and Management

During the fiscal year, the Board will utilize the "single step" budget calendar in meeting its legal requirements regarding the adoption of the annual operating budget. The District's annual Proposed Budget and LCAP is approved at the June Board meeting each year. Consistent with California Education Code, the Board must revise its budget for all funds within 45 days from the date the State adopts its budget (State Budget Act). Once the District's Budget is adopted, it will be modified to reflect revenue and expenditure adjustments on a quarterly basis along with interim reporting cycle.

Budget Adjustments

Interim financial reports are prepared by the Administration for review by the Board that reflect updated financial data and submitted to the county and state twice a year. In addition, prior to the completion of the "audited" financial reports in December, the Administration prepares a separate annual financial report for review in September.

The interim reports, which provide the reader with a summary of adjustments made to major object classifications of revenue and expenditure accounts, is another tool used by management to monitor the budget. The interim report compares the District's Adopted Budget to the working budget, including all adjustments made to date. The report also includes revenues received and expenditures made to date. A narrative that briefly summarizes major adjustments is provided. The Unaudited Actuals financial report is presented in this same format to the Board in September of each year.

Student Artwork By: Angelina Cui, 8th Grade

FCUSD Budget Guidelines for 2023-2024

The development of the annual District budget is an important process to ensure resources are allocated toward the central mission and goals of the District. Faced with limited resources and increasing expectations for student achievement, the District has established budget guidelines to support the educational goals and long-term financial stability of the District.

There are many unpredictable factors that affect revenue and expenditures. Because of that, the district bases its budget on assumptions. This is the best information available at the time the budget is adopted. The adopted budget, therefore, should be considered a "financial snapshot" on the date it is approved. As variables change, formal adjustments approved by the board will be made throughout the course of the year.

Below are the parameters the fiscal team will use when developing the general fund (01) adopted budget for the 2023-24 school year in June 2023.

I) INCOME

A. Beginning Balance
   a. The Beginning Balance for July 1 is based on the estimated Ending Balance for the prior year.

B. Federal Income
   a. Estimated federal awards for budget year are generated by starting with the prior year allocation amounts and then they are adjusted for any one-time federal revenues and carryovers. Finally, adjustments may be made due to information received from Sacramento County Office of Education (SCOE) and/or School Services of California (SSCAL) regarding federal budget projections.

C. State Income
   a. The Local Control Funding Formula (LCFF) is comprised of local property taxes, Education Protection Account (EPA), and state aid. The LCFF establishes base grants by grade level and provides supplemental grant funding for low-income, foster youth, and English learner students.
      i. LCFF funding is over 70% of District revenues so determining average daily attendance is key and is based upon enrollment projections.
      ii. The main components to determine enrollment for the future include:
         1. Base enrollment from the current year by grade level (or cohort) moving forward into the following year (potential growth)
         2. Additional adjustment factors include new housing development (growth)
         3. The biggest factor for determining enrollment projections is the TK/K projection (and potential decline due to loss over graduating 12th grade Cohort)
      iii. Once enrollment is projected, it is converted to Average Daily Attendance (ADA) based upon historical enrollment to attendance from California Basic Educational Data System (CBEDS).
      iv. Supplemental funding is based off LCFF base funding times, the District Unduplicated Pupil Percentage (UPP) which are projected to be lower due to the state Universal Meals program and requirements for families to complete the National School Lunch Program (NSLP) Free/Reduced application.
   b. Lottery and mandated cost revenues shall be budgeted per SSCAL recommendation from the budget dartboard.
   c. Special Education Local Planning Agency (SELPA) funds are going to be budgeted based on the AB 602 calculations.
   d. All other state income will be based upon known funding levels and historical allocations as appropriate.

D. County/Local Income/Grant Programs
   a. Interest income will be based upon cash flow assumptions and anticipated interest from the county investment pool.
   b. Facility use and rental fees will be budgeted based on the prior year.
   c. Donations from the Parent Teacher Association (PTA) and individuals will only be budgeted when they are received.

d. Grant and other local revenues will be based upon historical data and known grant funding if a Memorandum of Understanding (MOU) has been agreed to.

E. One-time Income
   a. New, one-time income shall be identified and shall be appropriated for expenditures that are of a non-recurring nature.

II) EXPENDITURES

A. Staffing Allocations
   a. Staffing makes up over 80% of the ongoing expenditures and salaries. Benefit costs are based on actual staffing with estimates for extra duty and substitutes.
   b. School site staffing allocations for certificated and classified personnel are based upon the budget book, state requirements, and contract language with bargaining groups when applicable.
   c. Staffing allocations for administration are reviewed annually and adjusted based on available funds and need for District support functions.
   d. Staffing reductions may be included for enrollment adjustments for specific grade levels and programmatic needs in order to present a balanced budget and to insure fiscal solvency for the District.
   e. All positions will be assumed to be filled for the entire fiscal year and fully budgeted at adoption. At budget interims, costs will be adjusted if positions remain unfilled.
   f. New positions for enrollment growth or programmatic needs will be budgeted as well. Any new positions beyond adopted budget numbers, will be approved by the Superintendent or Assistant Superintendent Business Services.

B. Salaries & Benefits
   a. Continuing salaries, and step and column increment adjustments, shall be projected into the budget year.
   b. All mandated employee benefits for retirement systems, workers' compensation, and unemployment shall be included at projected rates.
   c. Estimated medical, dental, vision, life, employee assistance, and long-term disability rates will be planned for in the budget.

C. New Employee Placement for Budgeting
   a. Employee placement on the salary schedule for new certificated personnel will be budgeted based on historical average salary schedule placement for new hires if new employees are not hired prior to the budget development timeline.

D. Student Instructional Materials
   a. The budget will be reviewed annually for (1) changes in enrollment and (2) allocation levels for books, supplies, and equipment. Final budget allocations will be included in the budget book for approval by the Board.

E. Carryover Funds
   a. Site carryover will not be carried forward unless approved by the Assistant Superintendent Business Services.
   b. Department balances will not be carried forward unless approved by the Assistant Superintendent Business Services.

F. Categorical Programs
   a. Categorical programs shall pay for all personnel costs (including fringe benefits) and non-personnel costs and shall operate within their income and authorized staffing.
   b. Categorical programs shall pay for their legal pro-rata share of indirect, direct support, and centralized services costs. Exceptions shall require the approval of the Superintendent and Board of Education.

G. OPEB Irrevocable Trust
   a. The District has currently suspended contributions to the Trust. Future contributions will be reviewed with the Board of Education during the 2022-23 fiscal year for the 2023-24 fiscal year.

H. New General Fund Program Requests

a. Administration shall identify specific funding sources prior to recommending to the Board of Education a new general fund program or project.

I. Program Expenditures
   a. Personnel expenditures shall not exceed the budget for authorized Full-time Equivalent (FTE) within each program.

J. Maintenance
   a. The District may designate 3% or more of its budget for the ongoing maintenance and upkeep of facilities to protect the District's investments and assets.

K. Deferred Maintenance
   a. The District continues to contribute both the state allocation and District match to this fund based upon the pre-LCFF funding level.

L. Inflationary Increases
   a. Inflationary and enrollment increases will be calculated for utilities, fuel, and insurance.

M. Opening of New Schools
   a. The District will plan for the opening of a new school by reserving the full startup cost in the year prior to the opening of the school.

III) RESERVES

A. Restricted Fund Balance Programs
   a. Specially funded and categorical program carryover amounts will be designated as restricted reserves.

B. Economic Uncertainties
   a. The District will maintain a minimum 3% reserve as required by the State of California.

C. Non-spendable Fund Balance
   a. A reserve may be established for revolving cash on hand, stores inventory, prepaid expenses, and other contingencies.

D. Committed/Assigned Amounts
   a. Specific amounts may be established for revolving cash on hand, stores inventory, prepaid expenses, and other contingencies.
   b. The local reserve cap took effect starting in 2022-23 capping assigned local reserves to 10% and the Board will have to take formal action to allocate funds from assigned status to committed to meet this requirement under Education Code Section 42127.01(a).
      i. The local reserve 10% figure is measured as a percentage of total general fund expenditures, transfers out, and other uses. This is the same as the computation used to determine a local district's minimum reserve level, or reserve for economic uncertainties (sometimes also known as designated for economic uncertainties). Assigned and unassigned fund balances in the Special Reserve Fund for Other than Capital Outlay Projects (Fund 17) are added to the general fund to determine total reserves subject to the cap. Excluded from the reserve computation are the no spendable, restricted and committed components of the fund balance.
      ii. The reserve for economic uncertainties is a stabilization-like arrangement or minimum fund balance policy and does not meet the criteria under Governmental Accounting Standards Board (GASB 54) to be reported as either restricted or committed, because the circumstances in which the reserve might be spent are by their nature nonspecific and routine. As such, the reserve shall be reported as a component of the unassigned fund balance using the unique object code 9789 established under the Standardized Account Code Structure (SACS). Therefore, the reserve component of the unassigned fund balance is subject to the reserve cap.
      iii. The initial commitment or modifying the commitment later will be done by governing board resolution and documented in the minutes of the board meeting. This ensures the highest level of transparency of the board's action to commit reserves for future district activities.

IV) ALL OTHER FUNDS

A. All other fund programs shall pay for all personnel costs (including fringe benefits) and non-personnel costs. They shall operate within their income and authorized staffing.

B. All other fund programs shall pay for their legal pro-rata share of indirect support, direct support, centralized services costs, utilities, and custodial services.

C. Exceptions to the above shall require approval of the Superintendent and Board of Education.

SCHOOL SITE STAFFING

In determining the number of employees to be assigned to each school site, a staffing formula has been developed to equitably distribute available staffing dollars. Each school site receives a position allocation for the campus. The allocations are based upon student enrollment.

The formula varies by grade level: elementary, middle, and high school. Enrollment projections for the forthcoming school year are made during the spring in order to prepare the budget. In April, principals review projected enrollments and suggest staffing modifications prior to the school year. In August/September, a final review of actual enrollments is made to determine the staffing levels for the current year.

This chart is a summation based upon the September actual enrollment and authorized positions for the school year by school site.

Instructional Supplies Allocations

Each school receives an allocation for site discretionary funds (i.e. instructional classroom supplies, library materials/supplies, custodial supplies) based upon student enrollment from the previous year's CBEDS data.

These amounts are supplemented by materials provided by District funds, as approved by the Governing Board and categorical programs, as authorized by State and Federal programs.

EDUCATION LEVEL	2023-24 Instructional Supplies Allocation per ADA
Elementary (K-5)	$55.00
Middle (6-8)	$58.00
High School (9-12)	$64.00
Continuation High School	$65.00
Special Education:	
Severe Elementary	$34.00
Severe Middle/HS	$34.00
Non Severe Elementary	$28.00
Non Severe Middle/HS	$28.00

School Sites	2023-24 Projected Regular Ed. Enrollment	2023-24 Certificated FTE
ELEMENTARY		
Blanche Sprentz	378	16
Carl Sundahl	332	17
Cordova Gardens	274	13
Cordova Meadows	331	16
Cordova Villa	449	21
Empire Oaks	378	18
Folsom Hills	513	22
Gold Ridge	492	24
Innovations Academy	66	4
Mangini Ranch	606	26
Mather Heights	316	13
Natoma Station	489	23
Navigator	400	18
Oak Chan	427	19
Peter J. Shields	311	15
Rancho Cordova	423	18
Riverview STEM	343	14
Russell Ranch	618	26
SJ Gallardo	420	24
Theodore Judah	581	25
White Rock	385	17
Williamson	464	21
ELEMENTARY TOTAL	8,996	410
SECONDARY		
Folsom Middle	1340	48.4
Innovations Academy	105	4
Mills Middle	818	30.4
Mitchell Middle	805	34.08
Sutter Middle	1552	53.8
Cordova High	1932	81.8
Folsom High	2719	94.8
Vista del Lago High	1745	65.67
Folsom Lake Continuation	84	2.8
Kinney Continuation	88	10.20
Prospect Community Day School	23	3.6
Walnutwood High	201	8
SECONDARY TOTAL	11,412	444.55
GRAND TOTAL	20,408	844.77

2023-2024 Budget Allocation

Revised 9-07-2023

Allocations For:	Elementary Formula	Middle School Formula	Comprehensive HS Formula	Cont./Alt. Education Formula
NOTE: Additional staffing and site allocations may occur through the Local Control Accountability Plan (Supplemental Funds) and other categorical funding that are in excess of these formulas based upon identified student population needs including special education, socio-economically disadvantaged, English language learners, and foster youth.				
1. Administrator				
a. Principal	1 per school - 1.0 FTE	1 per school - 1.0 FTE	1 per school - 1.0 FTE	Based Upon Program Needs
b. Assistant Principal	Site UPP > 80% = 1.0 FTE (Supplemental Funded)	1.0 FTE = 1-900 pupils 2.0 FTE = 901-1,600 pupils 3.0 FTE = 1,601+ +1.0 FTE if UPP is > 50% (Supplemental Funded)	1.0 FTE = 1-900 pupils 2.0 FTE = 901-1,500 pupils 3.0 FTE = 1,501-2,000 pupils 4.0 FTE = 2,001-2500 5.0 FTE = 2501 + +1.0 FTE if UPP is > 50% (Supplemental Funded)	Based Upon Program Needs
2. Teachers				
a. TK-3	1.0 FTE per 24 pupils			
b. Grades 4-6	1.0 FTE per 34 pupils			
c. Elementary Prep	1.0 FTE per 24 classroom teacher FTE *(Inc. SDC)*			
d. Secondary Teachers		1.0 FTE per 29.5 pupils overall	1.0 FTE per 29.5 overall (175 student contacts per FCEA contract) + Adjustments based upon schedules	1.0 FTE per 25 pupils
e. Opportunity Program	1 Districtwide class (Cordova Gardens)	7 Districtwide CARE classes *(operated in coordination with SCOE)*		
f. Supplemental Teachers	1.0 FTE Support Teacher if UPP >50% - (Supplemental funding)	One Section for every 30 ELL Students - (Supplemental funding)	One Section for every 30 ELL Students - (Supplemental funding)	Based Upon Program Needs
3. Other Certificated *(Stipends)*				
a. Department Chair	1.0 per school			
b. Division Leaders		7.0 per school	9.50 per school	1.0 per School (Min. of five teachers required)
c. Activities Director		1 per school	1 per school	
d. Athletics Director		1 per school	1 per school	
4. School Counselors		1.0 FTE per 500 pupils	1.0 FTE per 450 pupils	
5. Clerical				
a. Administrative Assistant	1 per school - 8 hrs./11 mo.	1 per school - 8 hrs./11 mo.	1 per school - 8 hrs./12 mo.	Based Upon Program Needs
b. Registrar (MS/HS/Alt) I/II		1 per school - 8 hrs./11 mo.	1 per school - 8 hrs./12 mo.	Based Upon Program Needs
c. Student Body Account Tech			1 per school - 8 hrs./11 mo.	
d. Account Clerk I (MS)/ II (HS)		1 per school - 5 hrs./10 mo.	1 per school - 5 hrs./10.5 mo.	
e. School Clerk	4 hrs./10 mo. = 1-500 pupils + 2 hours/day *(Supplemental Funding)* 6 hrs./10 mo. = 501 + pupils + 2 hours/day *(Supplemental Funding)*	1.0 FTE per school - 8 hrs./10.25 mo. up to 1,000 pupils + 1 hour for each 100 pupils over 1,000 + 4 hours/day *(Supplemental Funding)*	1.0 FTE per school - 8 hrs./10.25 mo. up to 1,000 pupils + 1 hour for each 100 pupils over 1,000 + 6 hours/day *(Supplemental Funding)*	1 per school (CLC and Adult Education)
f. Clerk Typist III			1 per school - 8 hrs./10.5 mo.	
g. Career Guidance Clerk			1 per school (1,200+ pupils) - 3 hrs./10 mo.	
6. Aides				
a. TK Early Education Para Educator - AM/PM	1.50 hrs/9.5 mo per 1 TK Class			
b. TK Early Education Para Educator - Standalone	3.50 hrs/9.5 mo per 1 TK Class			
c. Kindergarten TK Early Education Para Educator	2 hrs/9.5 mo per 1 K class			
d. Bilingual Instructional Aides *(Supplemental Funded)*	Minimum 40 ELL students = 2 hrs/day + 1 additional hour for each additional 20 ELL Students. Allocation is doubled if>50% of ELL population is a 2 or less on ELPAC	Minimum 40 ELL students = 2 hrs/day + 1 additional hour for each additional 20 ELL Students. Allocation is doubled if>50% of ELL population is a 2 or less on ELPAC	Minimum 40 ELL students = 2 hrs/day + 1 additional hour for each additional 20 ELL Students. Allocation is doubled if>50% of ELL population is a 2 or less on ELPAC	Based Upon Program Needs

2023-2024 Budget Allocation

Allocations For:	Elementary Formula	Middle School	Comprehensive HS	Cont./Alt. Education
7. Library Services	Media Clerk - 45 minutes per classroom teacher per week (TK-5 inc. SPED) FTE - 9.5 mo.	Media Tech - 1 per school - 8 hrs./10.5 mo.	Media Assistant - 1 per school - 8 hrs./10.5 mo.	Based Upon Program Needs
8. Site Supervision Support	Noon Supervision - 1 hr. per 32 pupils + Elementary Supervision - 20 mins per classroom teacher FTE (Regular & SDC) + If UPP > 50% allocation x .25 (Supplemental Funding)	Campus Monitors/In-house Suspension - 1 hr. per 60 pupils (First 8 hours is for lead) + If UPP > 50% allocation x 2.75 (Supplemental Funding)	Campus Monitors/In-house Suspension - 1 hr. per 60 pupils (First 8 hours is for lead) + If UPP > 50% allocation x 2.75 (Supplemental Funding)	Determined by program need
9. Health Assistant	3 hrs./day under 500 pupils+ 1 hr./day *(Supplemental Funding)* 4 hrs./day over 500 pupils + 1 hr./day *(Supplemental Funding)*	4 hrs./day per school + 2.5 hrs./day *(Supplemental Funding)*	4 hrs./day per school + 2.5 hrs./day *(Supplemental Funding)*	Determined by program need
10. Parent Coordinators	10 hrs./per week per school	10 hrs./per week per school		
11. Custodial				
a. Head Custodian	1.0 FTE per school	1.0 FTE per school	1.0 FTE per school	Determined by program need
b. Custodian	Based on enrollment and classrooms in use	Based on enrollment and classrooms in use	Based on enrollment and classrooms in use	Based on enrollment and classrooms in use
12. Grounds	Districtwide roving crew to maintain schools/fields & major pruning etc.	Districtwide roving crew to maintain schools/fields & major pruning etc.	1.0 FTE per school + Districtwide roving crew to maintain schools/fields & major pruning etc.	Districtwide roving crew to maintain schools/fields & major pruning etc.
Pupil Based Allocations - Based Upon Prior Year CBEDS				
Custodial Supplies/Extra Duty	(sqft. x $.11) + (pupils x $16.00)	(sqft. x $.11) + (pupils x $16.00)	(sqft. x $.11) + (pupils x $16.00)	(sqft. x $.11) + (pupils x $16.00)
Site Allocations				
a. Textbooks/Instructional Materials	Based on enrollment and required state adoption	Based on enrollment and required state adoption	Based on enrollment and required state adoption	Based on enrollment and required state adoption
b. **Site Discretionary Account	$55.00 per pupil	$58.00 per pupil	$64.00 per pupil	$65.00 per pupil
c. Special Education - Instructional Supplies	$34.00 per SPED *(Severe)* pupil $28.00 per SPED *(Non-Severe)* pupil	$34.00 per SPED (Severe) pupil $28.00 per SPED (Non-Severe) pupil	$34.00 per SPED (Severe) pupil $28.00 per SPED (Non-Severe) pupil	$34.00 per SPED (Severe) pupil $28.00 per SPED (Non-Severe) pupil
d. Special Education - IEP/ Testing Substitute Release Time	1 Sub-day per IEP case divided by two point nine	1 Sub-day per IEP case divided by three	1 Sub-day per IEP case divided by three	1 Sub-day per IEP case divided by three
e. Library Allocation	$4.00 per pupil	$2.50 per pupil		
f. Outdoor Ed Only - Field Trip	$7.00 per 5th grade pupil			
g. Music Allocation/Repair/ Transportation		$16 per pupil & If UPP > 50% additional 75% allocation *(Supplemental funding)*	$20 per pupil & If UPP > 50% additional 75% allocation *(Supplemental funding)*	
h. Science (Consumables)		$4.00 per pupil	$4.00 per pupil + $2,500 per site	$600 per site
i. Extra-Curricular		Amounts on separate allocation sheet	Amounts on separate allocation sheet	
j. Clubs (previously allocated in separate document-no-change in formula)	$20,000 to be distributed by C&I	Amounts on separate allocation sheet	Amounts on separate allocation sheet	$1,100 per site

**Starting in 2022/2023 site discretionary funds were combined from the following previous allocations - Instructional materials, field trips (excluding 5th Grade Outdoor Ed.), teacher substitutes for professional development, academic recovery, and clerical extra time. Additionally, the requirement for elementary/middle schools to match the library allocation was eliminated. Sites will budget these funds based upon priorities in the School Plan for Student Achievement (SPSA).

SUMMARY OF GENERAL FUND FINANCIAL DATA-REVENUE

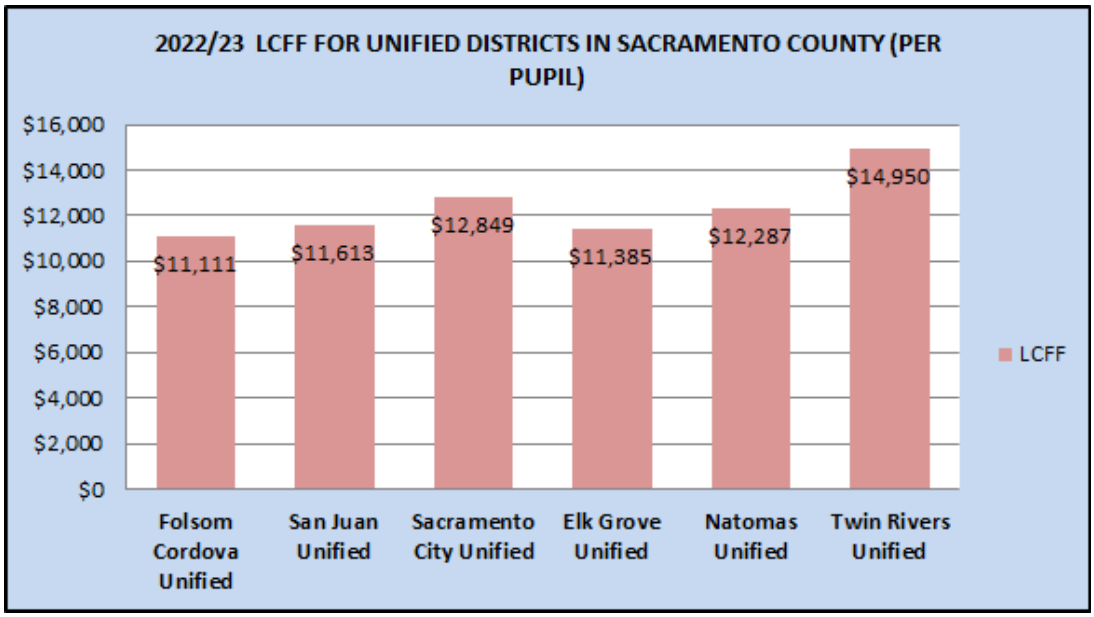
Revenue Classifications

For reporting purposes, General Fund revenue is divided into five major account classifications. The following is a summation of the major account classifications and anticipated revenues for the budget year, as compared to the District's prior year actual revenues.

Local Control Funding Formula

The LCFF Revenue is the main source of revenue for the General Fund and represents approximately 76.79% of General Fund revenue. This source of revenue includes state aid, local property taxes, and EPA.

It is currently projected that $234,737,780 will be received for 2023-24 through the LCFF. This represents an increase of $16,126,847 as compared to 2022-23 actuals.



Education Protection Account (EPA)

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increased the state sales tax rate for all taxpayers through June 30, 2017 and the personal income tax rates for upper-income taxpayers through June 30, 2019. On November 8, 2016, voters approved Proposition 55, the California Extension of the Proposition 30 Income Tax Increase Initiative. Proposition 55 extends the personal income tax rates for upper income taxpayers through 2030.

The new revenues generated from Proposition 30/55 are deposited into a state account called the Education Protection Account (EPA). A corresponding reduction is made to the district's LCFF State Aid funding equal to the amount of the EPA entitlement. The EPA amount is not additional funding for districts. State aid, property taxes, and EPA make up FCUSD's total LCFF allocation.

Proposition 30/55 provides that all K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

The spending plan must be approved by the Governing Board during a public meeting. EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs. Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

OTHER FEDERAL REVENUE	
Elementary & Secondary School Relief Fund	$ 2,216,417
Every Student Succeeds Acct	$ 330,181
Homeless Children & Youth	$ 100,085
Learning Loss	$ 742,484
Special Ed. Basic Grant, Preschool, & Alt Dispute Res	$ 4,287,318
Title I	$ 3,170,812
Title II	$ 533,266
Title III	$ 302,367
Title IV	$ 229,049
Vocational Ed.	$ 167,201
Total Federal Revenues	**$12,079,180**

Federal Revenue

Federal Revenue, which represents approximately 3.95% of General Fund revenue, is revenue generated from the Federal Government and is restricted
(categorical), which means that it must be expended within specific guidelines. Major sources of revenue include Special Education, Elementary & Secondary Relief Fund, and Title I.

It is currently projected that $12,079,180 will be received from Federal Revenue sources in 2023-24.

State Revenue

Other State Revenue represents approximately 16.81% of the total General Fund revenue. The major sources of revenue that remain include special education, lottery revenues and Expanded Learning Opportunities Grant.

It is currently projected that $51,401,540 will be received from State Revenue sources in 2023-24.

OTHER STATE REVENUE	
Academies	$ 243,000
Career Technical Education	$ 1,461,006
Classified Sch Emp Smmr Assist Prog	$ 577,706
Expanded Learning Opportunities Grant	$ 7,000,000
Healthy Start	$ 1,029,335
Lottery	$ 4,736,444
Mandated Cost	$ 945,350
National Board	$ 30,000
Special Ed. Mental Health Services	$ 1,414,597
Special Ed. Early Intervention Preschool	$ 1,447,455
Special Ed. State Apportionment	$ 17,004,069
Special Ed. Workability	$ 107,280
Specialized Secondary Program SSP	$ 22,930
STRS On-Behalf Pension Contribution	$ 11,660,642
Student Transportation AB181	$ 3,460,976
Testing/assessment/interventn	$ 65,000
TUPE	$ 195,750
Total State Revenues	**$ 51,401,540**

OTHER LOCAL REVENUE	
Fees from Transportation	$ 300,000
Interest Earnings	$ 777,295
Medi-Cal Billing	$ 238,000
Other Miscellaneous Revenues	$ 5,583,530
Reimbursement from FCEA	$ 200,368
School Readiness	$ 241,164
Total Local Revenues	**$ 7,340,357**

Local Revenue

Revenue accounted for in the Other Local Income section of the budget, which represents approximately 2.40% of the General Fund revenue, is both unrestricted and restricted (categorical). Major sources of revenue in this category include interest earnings, donations, transportation fees, leases and rental of facilities.

It is currently anticipated that approximately $7,340,357 will be realized in 2023-24 from Local Income sources.

Other Financing Sources

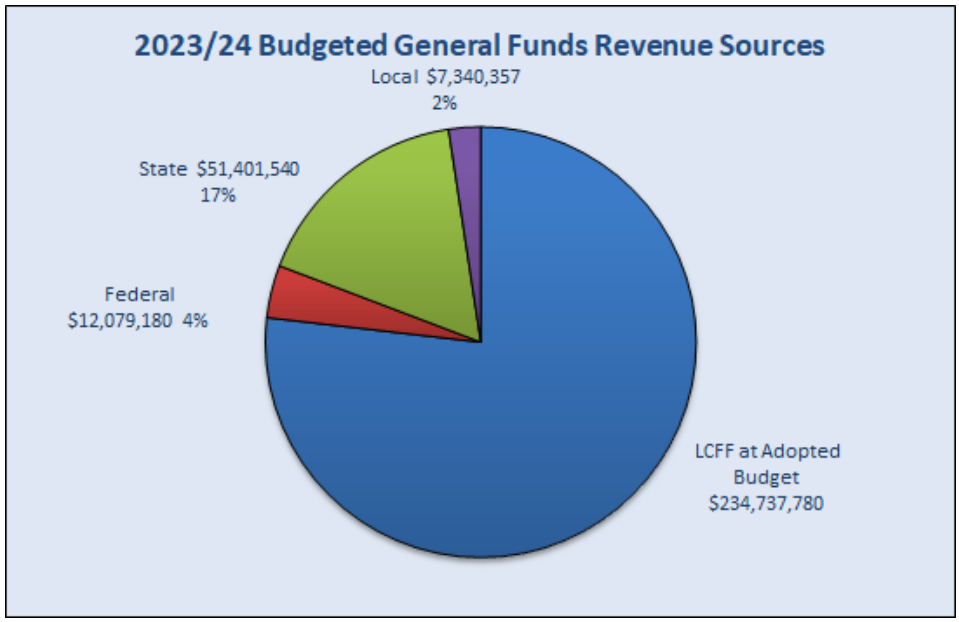
Other Financing Sources is related to transfers to the General Fund from other funds for services chargeable by the General fund. These sources represent approximately 0.04% of the General Fund revenue. Transfers are made to the General Fund from the Child Development and Student Care funds for indirect.

It is currently anticipated that $133,955 will be realized from Other Financing sources.

Summary of Revenue Sources

The following summarizes the General Fund revenue source for 2022-23 and 2023-24:

	2022/23 Actuals	2023/24 Adopted Budget	Increase (Decrease)
LCFF Sources	$ 218,610,933	$ 234,737,780	$ 16,126,847
Fed Revenues	$ 20,664,753	$ 12,079,180	$ (8,585,573)
State Revenues	$ 79,898,279	$ 51,401,540	$ (28,496,739)
Local Revenues	$ 10,214,416	$ 7,340,357	$ (2,874,059)
Other Fin. Sources	$ 110,849	$ 133,955	$ 23,106
Total	$ 329,499,230	$ 305,692,812	$ (23,806,418)



AVERAGE DAILY ATTENDANCE

DISTRICT CBEDS	ADA ADULT	FISCAL YEAR	DISTRICT FUNDED ADA	COUNTY SPECIAL ED. ADA	COUNTY COMM'Y SCHOOL ADA	NPS ADA P-2	DISTRICT ADA P-2	ADA GROWTH OVER PRIOR YEAR	
								Students	Percent
18,994	453	2008/09	18,127	7	0	57	18,191	86	0.47%
19,076	n/a	2009/10	18,255	7	0	42	18,154	(37)	(.2%)
18,758	n/a	2010/11	18,247	2	0	29	17,837	(317)	(1.75%)
19,030	n/a	2011/12	18,310	2	0	27	18,312	406	2.28%
19,002	n/a	2012/13	18,309	1	0	23	18,304	4	0.02%
19,221	n/a	2013/14	18,547	0	0	29	18,396	149	0.81%
19,378	n/a	2014/15	18,424	0	0	33	18,420	23	0.13%
19,702	n/a	2015/16	18,906	0	0	37	18,903	484	2.63%
20,161	n/a	2016/17	19,302	0	37	39	19,298	395	2.04%
20,240	n/a	2017/18	19,395	0	39	55	19,387	88	0.45%
20,487	n/a	2018/19	19,559	0	75	53	19,559	173	0.88%
20,458	n/a	2019/20	19,625	0	116	52	19,625	66	0.34%
19,413	n/a	*2020/21	19,625	0	116	52	19,625	0	0.00%
20,088	n/a	2021/22	19,625	0	113	47	18,843	(782)	(3.98%)
20,390	n/a	2022/23	19,434	0	115	58	19,134	191	1.02%

SUMMARY OF GENERAL FUND FINANCIAL DATA-EXPENDITURES

Expenditure Classification

For reporting purposes, General Fund expenditures are divided into seven major account classifications. The following is a summation of the major account classifications and anticipated expenditures for 2023-24 compared to the 2022-23 actual expenses.

Certificated Salaries

Certificated salaries include teachers, administrators, counselors, supervisors, psychologists and other employees who maintain a credential with the State of California. This expense represents approximately 40.28% of total expenditures.

It is projected that $127,198,303 will be expended on certificated salaries in 2023-24. This represents an increase of $933.617, or .74% more than 2022-23 actuals, and is the net of Board approved positions and 2023-24 step and column increases.

Classified Salaries

Classified salaries are comprised of the District's support staff, including instructional aides, clerical, custodial, maintenance, grounds, transportation, administrative, and other personnel who are not required to maintain a credential with the State of California. These expenses represent approximately 18.52% of total expenditures.

It is projected that $58,471,953 will be expended on classified salaries in 2023-24. This represents an increase of $6,785,059 or 13.13% more than 2022-23 actuals, and is the net of Board approved program positions and step and column increases for 2023-24.

Employee Benefits

Employee benefits include statutory benefits, all employer contributions to retirement plans (State Teachers Retirement, Public Employees Retirement, and Social Security) and health & welfare benefits provided to all eligible employees. These expenses represent approximately 25.01% of total expenditures.

It is projected that $78,974,031 will be expended on employee benefits in 2023-24. This represents an increase of $8,439,716 from 2022-23 actuals.

Costs associated with the District's health benefits are budgeted on a cap basis. The net increase is due to GASB 68 STRS On-Behalf Pension Contributions that were adjusted after the budget was adopted, an increase to the employer's contribution rate for STRS and PERS, and an increase based on additional Board approved positions.

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

Statutory Benefits	Certificated	Classified
STRS	19.10%	0%
PERS	0.000%	26.680%
Unemployment	0.05%	0.05%
Workers Comp	1.51%	1.51 %
OASDI	0.00%	6.20%
Medicare*	1.47%	1.47%
*For all classified and certificated employees hired after April,1986		

Employee Benefits	Per Year
Certificated	$15,792
Classified	$15,792
Management	$16,512

Books & Supplies

Books and supplies include 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 GASB 34, all equipment under $5,000 per item is reflected in this category. Books and supply expenses represent approximately 3.87% of total expenditures.

It is anticipated that approximately $12,203,858 will be expended on books, supplies, and other materials during 2023-24. This represents an increase of $2,060,645 from the 2022-23 actuals.

In preparing and administering the discretionary budgets, school sites and departments are allowed to transfer dollars between various classifications. For example, during the course of the year a school may choose to utilize monies originally allocated to supplies and materials for capital outlay acquisitions. Because of this ability to move budgets between various accounts, it is difficult to compare budgets in these categories between years.

Contracted Services and other Operating Expenses

Contracted Services and Other Operating Expenditures include items such as utilities, repairs, consultants, travel, leases, postage, legal fees, liability insurance, and other service contracts. These expenses represent approximately 10.34% of total expenditures.

It is anticipated that approximately $32,641,677 will be expended in this classification in 2023-24. This represents an increase of $1,658,704 from 2022-23 actuals. This includes an increase to insurance and utilities, and an increase in activities for categorical carryover.

Capital Outlay

Capital Outlay includes the cost of new replacement equipment over $5,000 per item as well as General Fund expenditures for sites and buildings. These expenses represent approximately less than .1.44% of total expenditures.

It is anticipated that approximately $4,534,875 will be expended on capital outlay in 2023-24. This represents a decrease of ($4,822,712) from 2022-23 actuals based on the decrease in activities for COVID Funded HVAC activities.

Other Outgo

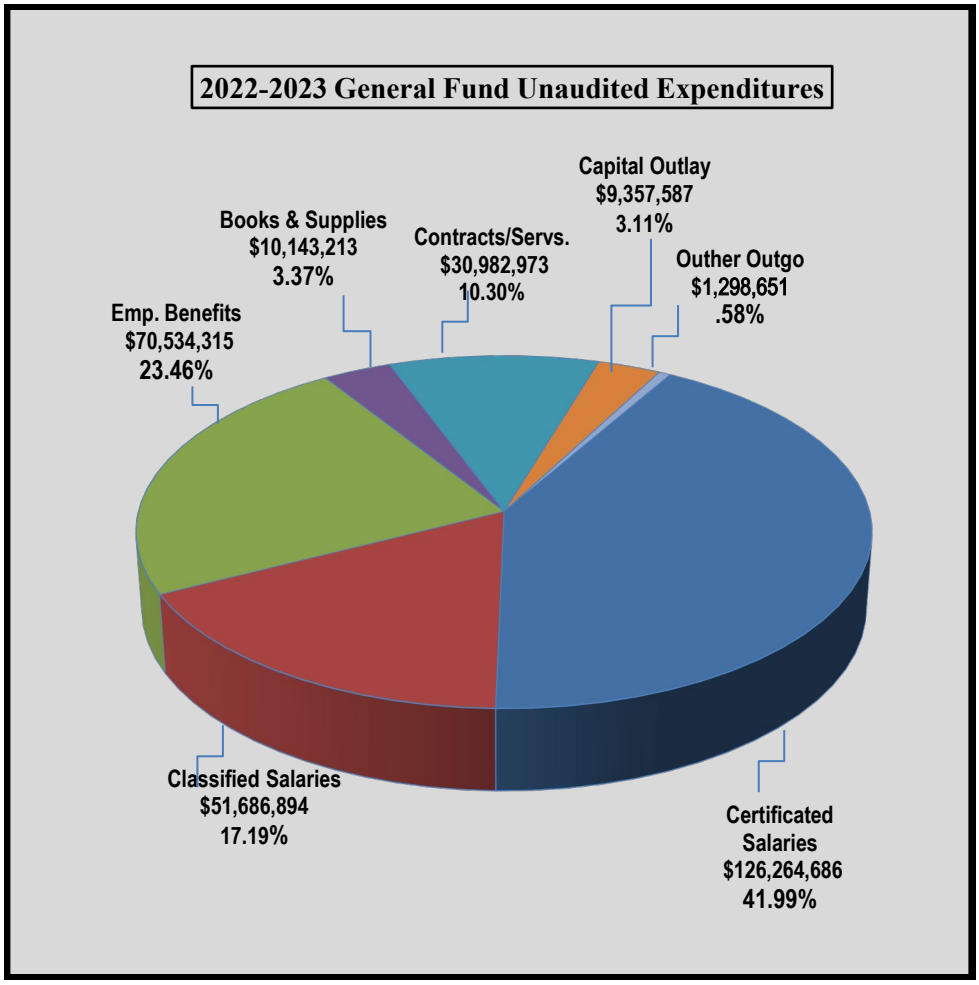
Other Outgo expenses relate to transfers to other funds, debt service payments, indirect cost credits, and contributions to programs. These expenses represent approximately .55% of total expenditures.

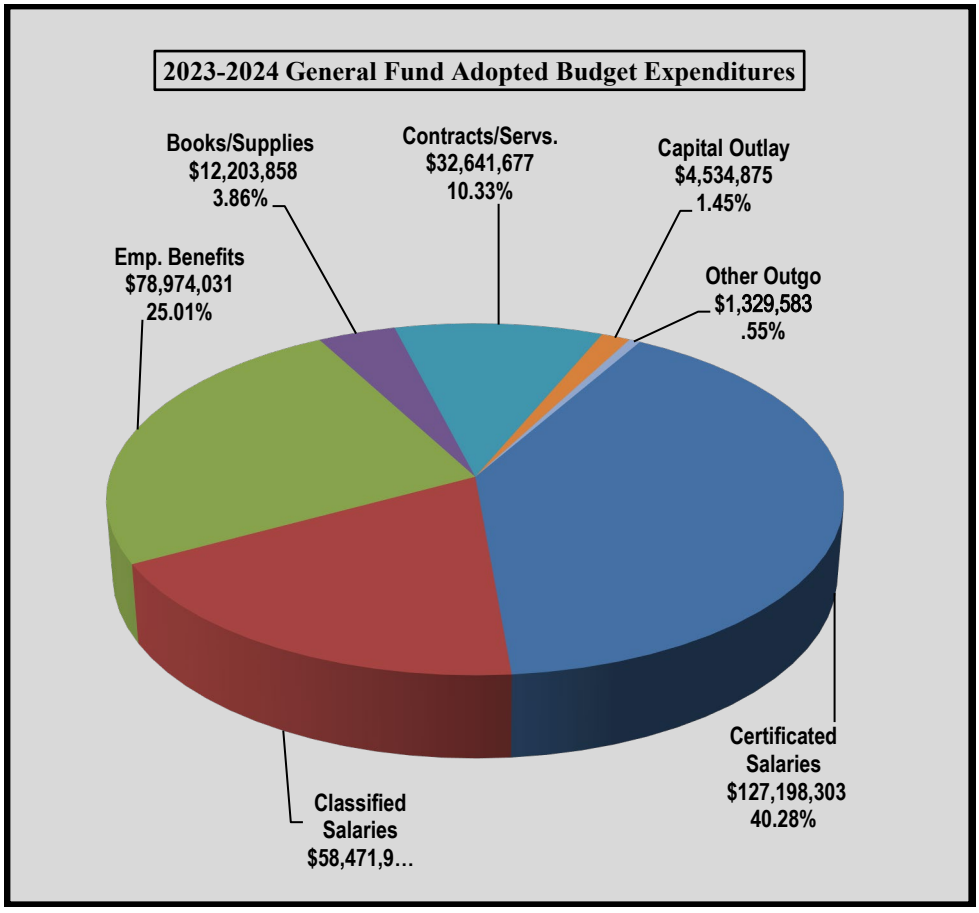
It is anticipated that approximately $1,329,583 will be expensed in the Other Outgo classification in 2023-24. This represents an increase of $30,932 from 2022-23 actuals. The net increase is due to am increase in transfers to SCOE, and credits to the general fund for indirect costs from other programs and funds.

Summary of Expenditures

The table to the right and the graphs on the next page are summaries of General Fund expenditures for both 2022-23 and 2023-24

Expense Category	2022-23 Actuals	2023-24 Budget	Increase/ (Decrease)
Certificated Salaries	$126,264,686	$127,198,303	$933,617
Classified Salaries	$51,686,894	$58,471,953	$6,785,059
Employee Benefits	$70,534,315	$78,974,031	$8,439,716
Books & Supplies	$10,143,213	$12,203,858	$2,060,645
Contracts & Services	$30,982,973	$32,641,677	$1,658,704
Capital Outlay	$9,357,587	$4,534,875	($4,822,712)
Other Outgo	$1,298,651	$1,329,583	$26,472
Totals	$300,688,138	$315,769,639	$15,081,501


2022-2023 General Fund Unaudited Expenditures
Capital Outlay
$9,357,587
3.11%
Books & Supplies
$10,143,213
3.37%
Contracts/Servs.
$30,982,973
10.30%
Outher Outgo
$1,298,651
.58%
Emp. Benefits
$70,534,315
23.46%
Classified Salaries
$51,686,894
17.19%
Certificated
Salaries
$126,264,686
41.99%


2023-2024 General Fund Adopted Budget Expenditures
Books/Supplies
$12,203,858
3.86%
Contracts/Servs.
$32,641,677
10.33%
Capital Outlay
$4,534,875
1.45%
Emp. Benefits
$78,974,031
25.01%
Other Outgo
$1,329,583
.55%
Certificated
Salaries
$127,198,303
40.28%
Classified
Salaries
$58,471,9…

GENERAL FUND – FUND BALANCE

The District General Fund Balance in accounting terms is the difference between assets and liabilities: in lay 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, restricted carryover, State mandated reserves, District restricted amounts, and unassigned balances.

2022-2023 ACTIVITIES

Beginning Fund Balance July 1, 2022		$65,763,895
2019/20 Actual Revenues	$329,499,233	
2019/20 Actual Expenses	$302,146,706	
Surplus (Deficit)		$27,352,527
2019/20 Unaudited Ending Fund Balance @ June 30, 2023		$93,116,422
Components of Fund Balance:		
Revolving Cash Reserve	$75,000	
Prepaid Items	$1,121,932	
Legally Restricted Balance	$48,240,497	
Commitments	$21,997,577	
Other Assigned	$12,617,026	
Unassigned Fund Balance	$0	
Sub-Total of Components		$84,052,021
Reserve	Minimum 3%	$9,064,401

2022-23 Activities

For the 2022-23 fiscal year, the unaudited ending fund balance was $93,116,422. The reserve for 2022-23 was $9,064,401 which meets the 3% minimum required by the state.

2023-24 Projected

For the 2023-24 fiscal year, the projected unaudited ending fund balance is $82,504,954. The reserve for 203-24 is $9,490,000 which meets the 3% minimum required by the State.

2023-2024 PROJECTED

Beginning Fund Balance July 1, 2023		$93,116,422
2020/21 Projected Revenues	$305,692812	
2020/21 Projected Expenses	$316,304,280	
Surplus (Deficit)		($10,611,468)
2020/21 Unaudited Ending Fund Balance @ June 30, 2024		$82,504,954
Components of Fund Balance:		
Revolving Cash Reserve	$75,000	
Prepaid Items	$56,980	
Legally Restricted Balance	$47,786,072	
Commitments	$20,196,902	
Other Assigned	$4,900,000	
Unassigned Fund Balance	$0	
Sub-Total of Components		$73,014,954
Reserve	Minimum 3%	$9,490,000

OTHER FUNDS

In addition to the General Fund, the District operates several other funds. The Special Revenue Funds are: Charter School Fund, Adult Education Fund, Child Development Fund, Cafeteria Fund, and Deferred Maintenance Fund. Capital Project Funds include: Building funds – Bond Proceeds; 2014 Measure G Bond Fund, 2013 Measure P Bond Fund, 2007 Measure M Bond Fund. The Capital Facilities Funds are Folsom Developer Fees and Rancho Cordova Developer Fees, the State School Building Lease/Purchase Fund, the State School Facilities Fund, and the Special Reserve Fund for Capital Outlay. Other funds include the Student Care Fund which is an enterprise fund. Each of these programs is accounted for as an independent entity and separate from other programs and funds. Following is a brief description and summation of activities and goals within each of these supplemental funds:

Adult Education Fund

Adult Education revenue sources include federal and state funding. These are: The Workforce Innovation and Opportunity Act (WIOA) Title II AEFLA, and the California Adult Education Programs (CAEP). State funds are distributed through 71 different consortia located throughout the state. Folsom Cordova Adult School (FCAS) is a member of the Capitol Adult Education Regional Consortium (CAERC). Adult Education also receives CalWORKs funding and revenue from fee-based programs and grants. All of the funding, including Federal and local grants and the annual state allocations provide for instructors and staff, instructional aides, professional development, conferences, and materials for English as a Second Language (ESL) programs, Adult Secondary Education (high school diploma and high school equivalency), Adult Basic Education (ABE), U.S. Citizenship, and workforce training programs. Funding amounts are based on data and accountability submissions, such as payment points earned on the Comprehensive Adult Student Assessment Systems (CASAS) pre and post tests given to all students. There is also an appropriate reserve fund.

Cafeteria Fund

In compliance with the accounting procedures established by the California Department of Education, all revenues and expenses related to the operation of the District's comprehensive Food Services Department are accounted for in the District's Cafeteria Fund.

The District participates in the National School Lunch Program, the School Breakfast Program, and the Child and Adult Child Care Program which funds all the department's needs. Participation in these programs requires the District Food Services Department to be in compliance with the U.S. Department of Agriculture regulations.

The Food Services Department provides nutritious meals to the students in our District, serving an average of 14,000 lunches 4,000 breakfasts per day at our 32 sites, as well as 550 suppers per day at 8 sites. During the summer months, the Seamless Summer Feeding program is also offered at various sites.

The Food Services Department is a model program for other school districts nationwide and is renowned for its commitment to nutrition in support of education. The department is self-supporting and contributes support to the District's general fund.

CHARTER SCHOOL

The Folsom Cordova Community Charter School was granted a charter by the Folsom Cordova Board of Trustees to operate as a dependent charter school on May 6, 2004. The charter school and the Folsom Cordova Board of Trustees, as the charter granting agency, negotiate annual short term agreements or Memorandums of Understanding (MOU) to clarify important matters regarding financial, operational, or legal relationships.

The charter supports home school parents through individualized programs, small group instruction, tutorials, and field trips. All required curricular areas are addressed with the California State Content Standards forming the foundation of the learning experience.

The charter serves students TK-8 who reside in Folsom and Rancho Cordova, as well as Sacramento County and those counties contiguous to Sacramento County. Funding for this program is similar to the District's funding which is generated by ADA from the Local Control Funding Formula (LCFF), Lottery Revenues, and Mandated Block Grant.

Deferred Maintenance Fund

The State Legislature established the Deferred Maintenance Fund in 1980 to assist districts in maintaining facilities and sites. The District has participated in the Deferred Maintenance Program which required both the local District and the State of California to share equally in the cost of major maintenance projects. In lieu of traditional allocations, beginning in 2008-2009 through 2012-2013, funding was based on a baseline established by the State Allocation Board. This requirement was eliminated in 2013-2014 under LCFF. Projects are planned at various school sites for the next five years. The Governing Board recognizes that the lack of adequate funds for the Deferred Maintenance Program has had an impact on all school sites throughout the District and is committed to providing funding using LCFF.

Building Funds (Bonds)

The District operates three building funds: Measure M (new schools and support facilities) Bond Fund, Measure P Bond Fund, and Measure G Bond Fund.

- Measure P was passed on the November 2012 ballot and authorizes the issuance of bonds equivalent to the amount currently inaccessible under Measure N. The Cordova High School projects, as well as other Rancho Cordova school projects will continue, under Measure P.
- The Measure M ($750 million) Bond was passed in 2007. The School Facility Improvement District (SFID) area has Sunrise Blvd, as its western boundary, the El Dorado County line as its eastern boundary, Highway 50 as its northern boundary and the existing District boundary as its southern boundary. It is undeveloped land within the cities of Rancho Cordova and Folsom, and the County of Sacramento. Plans for future development indicate a need for 25 new schools, and the District has plans for a future maintenance facility. The Education Services Center was funded from Measure M and was completed in 2012. The first elementary school in the south of highway 50, Mangini Ranch Elementary, opened for the 2021-2022 school year. The second elementary, Alder Creek Elementary is under construction and is scheduled to open for the 2024-2025 school year.
- The Measure G ($195 million) Bond was passed in 2014. The School Facility Improvement District encompasses the city of Folsom north of Highway 50. The bond is intended to upgrade instructional technology, student safety and security systems, construct, acquire, repair classrooms, sites, and furniture/equipment to improve the quality of academic instruction in core subjects like math, science, and writing, replace aging portable classrooms, and upgrade aging and inefficient electrical/ HVAC systems to save money.

Capital Facilities Funds (Developer Fees)

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 development fees based on prescribed state guidelines.

These guidelines require the District to annually adopt a School Facilities Needs Analysis and the Establishment of Alternative School Facilities (Developer) fees. Also incorporated in the guidelines is the requirement to take into consideration local funds (e.g. bonds) available for new school facilities.

State School Building Lease/Purchase Fund

In accordance with the "Leroy F. Green State School Building Lease-Purchase Law of 1976," the State School Building Lease-Purchase fund (SSBLPF) was used primarily to account separately for state apportionments to reconstruct, remodel, or replace existing school buildings, and to acquire new school sites and build new schools. With the adoption of Senate Bill 50 (SB50) and the passage of proposition 1A, the District is now accounting for state funded reconstruction and new construction in the School Facilities Program Fund.

School Facilities Program Fund

With the passage of SB50, the state School Facilities Program Fund was established pursuant to Education Code Section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, and modernization projects. Since the fund's establishment in 1998, funding has been received for 34 projects. The State School Facilities Fund receives revenue from the State Developer Fees and from Bond funds. Each project is tracked separately.

Special Reserve Fund for Capital Projects

The Special Reserve Fund for Capital Projects exists primarily to provide for the accumulation of monies for capital outlay purposes. The primary source of revenue is rental payments by cellular companies and facility rental fees. Funds are reserved for synthetic turf replacement and stadium improvements at the high schools. This is also the fund used to record Certificates of Participation proceeds, proceeds from sale of real property, interest earnings, federal e-rate revenue, technology, and infrastructure.

Student Care Fund

The District's Student Care Program continues to expand, offering before and after school care for approximately 1,300 students at 15 sites. The Student Care Program is a self-supporting, fee-based sliding-scale program with fees paid by parents. The program maintains fiscal solvency with sound fiscal planning, even with budgetary demands for growth. A valuable service is provided to our students and families attending the student care program.

Major Fund Classifications

#01	General Fund
#08	ASB Trustee
#09	Charter Schools
#11	Adult Education
#12	Child Development
#13	Food Service/Cafeteria
#14	Deferred Maintenance
#15	Pupil Transportation Equipment
#22	Folsom Measure G
#23	Rancho Measure P
#24	Rancho 2007 Measure N
#25	Capital Facilities - Folsom
#26	Capital Facilities - Rancho
#27	Undeveloped Area Measure M
#35	State Schools Facilities Fund
#40	Special Reserve, Capital Projects
#63	Student Care Centers

Child Development Fund

The District's Child Development Fund is used to account for the operations of California State Preschool Programs. These programs are accounted for in separate funds to comply with statewide accounting procedures.

The District's State Preschool provides no cost school readiness programs with a capacity for 452 three and four year old children of income-eligible families, children of English Language Learners, abused or neglected children, foster children, and children with special needs.

Retiree Benefits Fund

This Fund was established to fund and track medical premiums for retired classified, certificated, and management employees under negotiated employee agreements. Based on actuarial studies, this account is underfunded.

Criteria and Standards for School District Budgets

	Criterion	Standard
		(Deviations from the standards must be explained and may affect the approval of the budget.)
1	Average Daily Attendance	Funded average daily attendance (ADA) has not been overestimated in the first prior year or in two or more of the previous three years by more than the following percentage levels: 3.0% for districts with 1 – 300 ADA 2.0% for districts with 301 – 1,000 ADA 1.0% for districts with 1,001 – and over ADA
2	Enrollment	Projected enrollment has not been overestimated in the first prior year or in two or more of the previous three years by more than the following percentage levels: 3.0% for districts with 1 – 300 ADA 2.0% for districts with 301 – 1,000 ADA 1.0% for districts with 1,001 – and over ADA
3	ADA to Enrollment Ratio	Projected second period 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.
4	LCFF Revenue	Projected 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 districts gap funding or its cost-of–living adjustment (COLA) and its economic recovery target payment plus or minus one percent. For basic aid school district 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 school 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 and its economic recovery target payment, plus or minus one percent.
5	Salaries and Benefits	Projected ratio of total salaries and benefits to total general fund expenditures (excluding transfers out and other financing uses) for any of the budget year or two subsequent fiscal years has not changed by more than percent from the historical average ratio from the three prior fiscal years.
6	Other Revenues and Expenditures	Projected operating revenues or expenditures 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 plus or minus 10 percent.
7	Facilities Maintenance	Confirm that the annual contribution for facilities maintenance funding are not less than the amounts required pursuant to *Education Code* Section 17070.75, if applicable, and 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).
8	Deficit Spending	Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of the total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves as a percentage of total expenditures and other financing uses in two out of three prior fiscal years.
9	Fund Balance	Budgeted beginning unrestricted general fund balance has not been overestimated in two out of three prior fiscal years by the following percentage levels: 1.3% for districts with 301 – 1,000 ADA 1.0% for districts with 1,001 – 30,000 ADA 0.7% for districts with 30,001 – 400,000 ADA 0.3% for districts with 400,001 – and over ADA
10	Reserves	Available reserves for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applies to total expenditures, transfers out and other financing uses: the greater of 5% or $71,000 for districts with 0 – 300 ADA the greater of 4% or $71,000 for districts with 301 – 1,000 ADA 3% for districts with 1,001 – 30,000 ADA 2% for districts with 30,001 – 400,000 ADA 1% for districts with 400,001 – and over ADA

Supplemental Information

Provide supplemental information as follows:

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

Provide information on additional indicators as requested.

S1.	Contingent Liabilities	Identify any known or contingent liabilities (e.g. financial or program audits, litigation, state compliance reviews) that may impact the budget.
S2.	Use of One-time Revenues for Ongoing Expenditures	Identify any 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 in the budget year. 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	Identify any large non-recurring general fund expenditures that are funded with ongoing general fund revenues
S4.	Contingent Revenues	Identify projected revenues for any of the budget year or two subsequent fiscal years that are contingent on reauthorization by the local government, special legislation, or other definitive act, e.g. parcel taxes. If any of these revenues are dedicated for ongoing expenses, explain how the revenues will be replaced or the 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. The 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. The 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.
S6.	Long-term Commitments	Identify all existing multiyear commitments and their annual required payments for the budget year and two subsequent fiscal years. Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations. 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.
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 annual required contribution; 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 another method; identify or estimate the annual required contribution; and indicate how the obligations funded (level of risk retained, funding approach, etc.)
S8.	Status of Labor	Analyze the status of 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 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 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.

Blanche Sprentz Elementary

Est. 1966

Blanche Sprentz Elementary

2023-2024

Principal
Jenna Schuette
916-294-9110
jschuett@fcusd.org

ENROLLMENT

23-24	362
22-23	378
21-22	362

STAFFING

1 Administrator
17 Certificated Staff
20.6 Classified Staff
.4 Student Wellness Team

ATTENDANCE RATE

22-23	94.7%
21-22	92.6%
20-21	96.3%

RACE/ETHNICITY

African American	1.4%
American Indian	.6%
Asian	7.2%
Filipino	.8%
Hispanic	21.3%
Two or More Races	12.7%
Pacific Islander	0%
White	56.1%

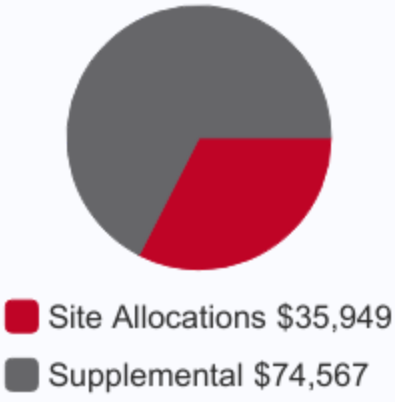
STUDENT GROUPS

English Learners	8.8%
Foster Youth	0%
Homeless	1.9%
Socio Economically Disadvantaged	22.4%
Students with Disabilities	13.5%

UNDUPLICATED PUPIL PERCENTAGE

22-23	32%
21-22	27%
20-21	28%

SITE BUDGET 23-24



*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Carl H. Sundahl Elementary

Est. 1987

Carl H. Sundahl Elementary

2023-2024

Principal
David Frankel
916-294-2425
dfrankel@fcusd.org

ENROLLMENT

23-24 394
22-23 332
21-22 324

STAFFING

1 Administrator
19 Certificated Staff
25.1 Classified Staff

ATTENDANCE RATE

22-23 95.7%
21-22 94.2%
20-21 98.3%

RACE/ETHNICITY

African American	.9%
American Indian	0%
Asian	2.8%
Filipino	2.2%
Hispanic	14.2%
Two or More Races	10.5%
Pacific Islander	0%
White	69.4%

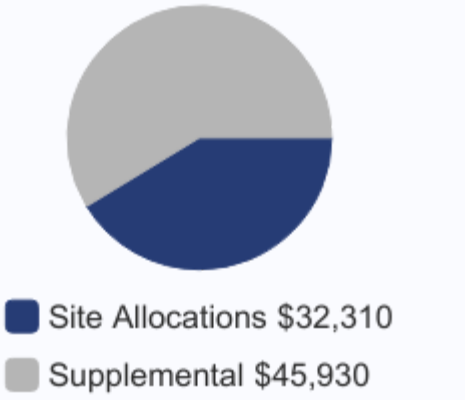
STUDENT GROUPS

English Learners	2.8%
Foster Youth	0%
Homeless	1.5%
Socio Economically Disadvantaged	13.6%
Students with Disabilities	9.3%

UNDUPLICATED PUPIL PERCENTAGE

22-23 14%
21-22 15%
20-21 11%

SITE BUDGET 23-24



*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Cordova Gardens Elementary

Est. 1959

Cordova Gardens Elementary

2023-2024

Principal
Mr. John Bliss
916-294-9115
jbliss@fcusd.org

ENROLLMENT

23-24	281
22-23	274
21-22	262

STAFFING

2 Administrators
20 Certificated Staff
26.7 Classified Staff
.6 Student Wellness Team

ATTENDANCE RATE

22-23	91.0%
21-22	89.6%
20-21	93.9%

RACE/ETHNICITY

African American	12.6%
American Indian	0%
Asian	3.8%
Filipino	.4%
Hispanic	45%
Two or More Races	14.9%
Pacific Islander	.4%
White	22.1%

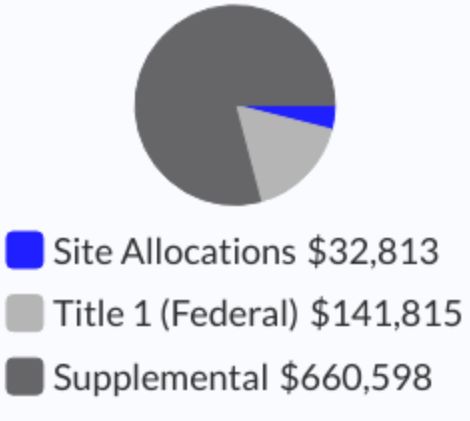
STUDENT GROUPS

English Learners	22.5%
Foster Youth	.4%
Homeless	6.5%
Socio Economically Disadvantaged	73.7%
Students with Disabilities	17.9%

UNDUPLICATED PUPIL PERCENTAGE

22-23	92%
21-22	76%
20-21	78%

SITE BUDGET 23-24



*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Cordova Meadows Elementary

Est. 1965

Cordova Meadows Elementary

2023-2024

Principal
Amber Fontaine
916-294-9120
afontain@fcusd.org

ENROLLMENT

23-24	356
22-23	331
21-22	350

STAFFING

2 Administrators
20 Certificated Staff
25.6 Classified Staff
.8 Student Wellness Team

ATTENDANCE RATE

22-23	92.0%
21-22	90.5%
20-21	92.2%

RACE/ETHNICITY

African American	20.9%
American Indian	0%
Asian	14.9%
Filipino	0%
Hispanic	34.6%
Two or More Races	13.7%
Pacific Islander	2.3%
White	13.7%

STUDENT GROUPS

English Learners	36.6%
Foster Youth	0%
Homeless	3.7%
Socio Economically Disadvantaged	85.7%
Students with Disabilities	9.4%

UNDUPLICATED PUPIL PERCENTAGE

22-23	89%
21-22	88%
20-21	88%

SITE BUDGET 23-24

Site Allocations $36,402
Title 1 (Federal) $158,848
Supplemental $592,528

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Cordova Villa Elementary

Est. 1969

Cordova Villa Elementary

2023-2024

Principal
Amber Carter
916-294-9125
acarter@fcusd.org

ENROLLMENT

23-24 470
22-23 448
21-22 443

STAFFING

2 Administrators
26.5 Certificated Staff
32.6 Classified Staff
1 Student Wellness Team

ATTENDANCE RATE

22-23 90.2%
21-22 88.2%
20-21 93.9%

RACE/ETHNICITY

African American	16.5%
American Indian	0%
Asian	9%
Filipino	0.5%
Hispanic	46.3%
Two or More Races	15.8%
Pacific Islander	2.3%
White	9.7%

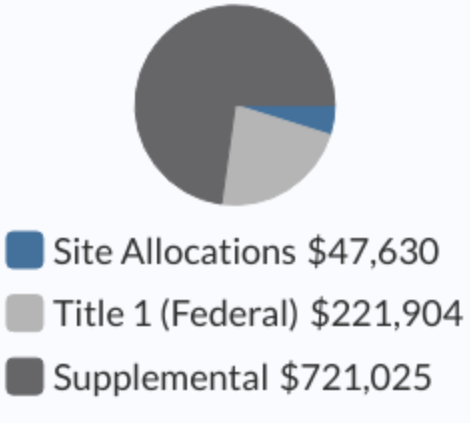
STUDENT GROUPS

English Learners	28.2%
Foster Youth	.9%
Homeless	7.7%
Socio Economically Disadvantaged	83.3%
Students with Disabilities	14.4%

UNDUPLICATED PUPIL PERCENTAGE

22-23 91%
21-22 86%
20-21 84%

SITE BUDGET 23-24



*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Empire Oaks Elementary

Est. 2001

Empire Oaks Elementary

2023-2024

Principal
Sara Parenzin
916-294-9130
sparenzi@fcusd.org

ENROLLMENT

23-24 419
22-23 378
21-22 394

STAFFING

1 Administrator
20 Certificated Staff
23.9 Classified Staff

ATTENDANCE RATE

22-23 95.6%
21-22 95.2%
20-21 98.6%

RACE/ETHNICITY

African American	.8%
American Indian	0%
Asian	27.7%
Filipino	1.3%
Hispanic	13.7%
Two or More Races	9.1%
Pacific Islander	0%
White	47.2%

STUDENT GROUPS

English Learners	5.6%
Foster Youth	.5%
Homeless	.3%
Socio Economically Disadvantaged	8.1%
Students with Disabilities	11.4%

UNDUPLICATED PUPIL PERCENTAGE

22-23 14%
21-22 13%
20-21 16%

SITE BUDGET 23-24

Site Allocations $39,266

Supplemental $53,062

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Folsom Hills Elementary

Est. 1991

Folsom Hills Elementary

2023-2024

Principal
Monika Himmrich
916-294-9135
mhimmric@fcusd.org

ENROLLMENT

23-24	497
22-23	493
21-22	489

STAFFING

1 Administrator
24 Certificated Staff
23.4 Classified Staff

ATTENDANCE RATE

22-23	95.3%
21-22	94.4%
20-21	98.3%

RACE/ETHNICITY

African American	.4%
American Indian	0%
Asian	8.6%
Filipino	.4%
Hispanic	19.8%
Two or More Races	12.3%
Pacific Islander	0%
White	58.5%

STUDENT GROUPS

English Learners	2.5%
Foster Youth	0%
Homeless	.8%
Socio Economically Disadvantaged	5.9%
Students with Disabilities	8.8%

UNDUPLICATED PUPIL PERCENTAGE

22-23	10%
21-22	8%
20-21	7%

SITE BUDGET 23-24

Site Allocations $53,198

Supplemental $44,075

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Gold Ridge Elementary

Est. 1998

Gold Ridge Elementary

2023-2024

Principal
Wendy Sol
916-294-9140
wsol@fcusd.org

ENROLLMENT

23-24	536
22-23	492
21-22	508

STAFFING

1 Administrator
25 Certificated Staff
26.6 Classified Staff
.4 Student Wellness Team

ATTENDANCE RATE

22-23	95.1%
21-22	93.6%
20-21	98.4%

RACE/ETHNICITY

African American	2%
American Indian	0%
Asian	27.6%
Filipino	3.5%
Hispanic	15.7%
Two or More Races	11.4%
Pacific Islander	.6%
White	39.2%

STUDENT GROUPS

English Learners	15.4%
Foster Youth	.2%
Homeless	.6%
Socio Economically Disadvantaged	14.8%
Students with Disabilities	10.2%

UNDUPLICATED PUPIL PERCENTAGE

22-23	29%
21-22	28%
20-21	27%

SITE BUDGET 23-24

Site Allocations $50,610

Supplemental $87,543

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Mangini Ranch Elementary

Est. 2021

Mangini Ranch Elementary

2023-2024

Principal
Canen Peterson
916-294-2460
canenpeterson@fcusd.org

ENROLLMENT

23-24 645
22-23 607
21-22 316

STAFFING

1 Administrator
28 Certificated Staff
24 Classified Staff

ATTENDANCE RATE

22-23 95.9%
21-22 95.4%

RACE/ETHNICITY

African American	.6%
American Indian	.9%
Asian	52.2%
Filipino	13.3%
Hispanic	9.5%
Two or More Races	5.7%
Pacific Islander	.3%
White	17.4%

STUDENT GROUPS

English Learners	14.2%
Foster Youth	0%
Homeless	0%
Socio Economically Disadvantaged	5.4%
Students with Disabilities	4.1%

UNDUPLICATED PUPIL PERCENTAGE

22-23 18%
21-22 18%

SITE BUDGET 23-24

Site Allocations $56,792

Supplemental $106,892

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Mather Heights Elementary

Est. 2000

Mather Heights Elementary

2023-2024

Principal
Joel Francisco
916-294-2440
JFrancis@fcusd.org

ENROLLMENT

23-24	264
22-23	316
21-22	328

STAFFING

1 Administrator
15 Certificated Staff
20.2 Classified Staff
.2 Student Wellness Team

ATTENDANCE RATE

22-23	94.9%
21-22	93.3%
20-21	97.4%

RACE/ETHNICITY

African American	1.2%
American Indian	0%
Asian	17.7%
Filipino	2.4%
Hispanic	21.3%
Two or More Races	19.2%
Pacific Islander	.3%
White	37.5%

STUDENT GROUPS

English Learners	11%
Foster Youth	0%
Homeless	2.4%
Socio Economically Disadvantaged	20.4%
Students with Disabilities	7.9%

UNDUPLICATED PUPIL PERCENTAGE

22-23	31%
21-22	29%
20-21	36%

SITE BUDGET 23-24

Site Allocations $31,970

Supplemental $63,460

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Natoma Station Elementary

Est. 1994

Natoma Station Elementary

2023-2024

Principal
Vickie Boudouris
916-294-9145
vboudour@fcusd.org

ENROLLMENT

23-24	546
22-23	489
21-22	471

STAFFING

1 Administrator
26 Certificated Staff
26.9 Classified Staff
.5 Student Wellness Team

ATTENDANCE RATE

22-23	95.1%
21-22	93.9%
20-21	97.7%

RACE/ETHNICITY

African American	1.9%
American Indian	.2%
Asian	21%
Filipino	1.7%
Hispanic	17.6%
Two or More Races	11.9%
Pacific Islander	0%
White	45.5%

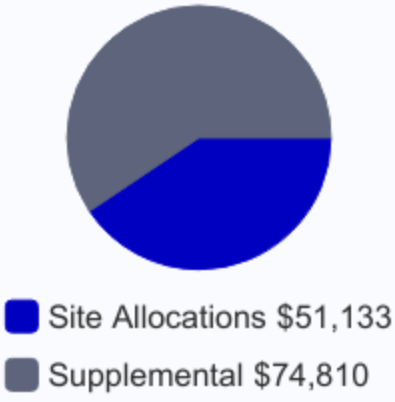
STUDENT GROUPS

English Learners	12.3%
Foster Youth	0%
Homeless	2.8%
Socio Economically Disadvantaged	16.8%
Students with Disabilities	11.7%

UNDUPLICATED PUPIL PERCENTAGE

22-23	25%
21-22	25%
20-21	22%

SITE BUDGET 23-24



*This reflects the site budget as of August 2024. Items such as donations would not be reflected at this time.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Navigator Elementary

Est. 2006

Navigator Elementary

2023-2024

Principal
James Tucker
916-294-2420
jtucker@fcusd.org

ENROLLMENT

23-24	400
22-23	400
21-22	379

STAFFING

1 Administrator
22.4 Certificated Staff
25.2 Classified Staff
.5 Student Wellness Team

ATTENDANCE RATE

22-23	93.2%
21-22	92.2%
20-21	95.6%

RACE/ETHNICITY

African American	9.8%
American Indian	1.1%
Asian	11.6%
Filipino	6.6%
Hispanic	23.5%
Two or More Races	13.5%
Pacific Islander	0.8%
White	33%

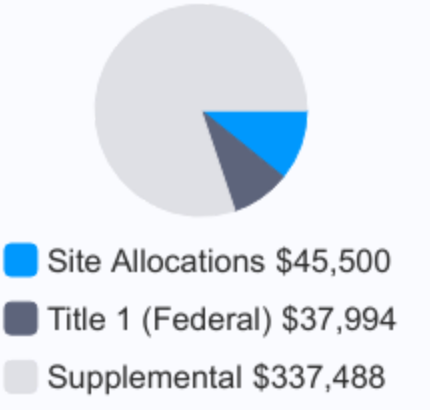
STUDENT GROUPS

English Learners	23.5%
Foster Youth	0.3%
Homeless	7.4%
Socio Economically Disadvantaged	41.7%
Students with Disabilities	16.4%

UNDUPLICATED PUPIL PERCENTAGE

22-23	56%
21-22	51%
20-21	47%

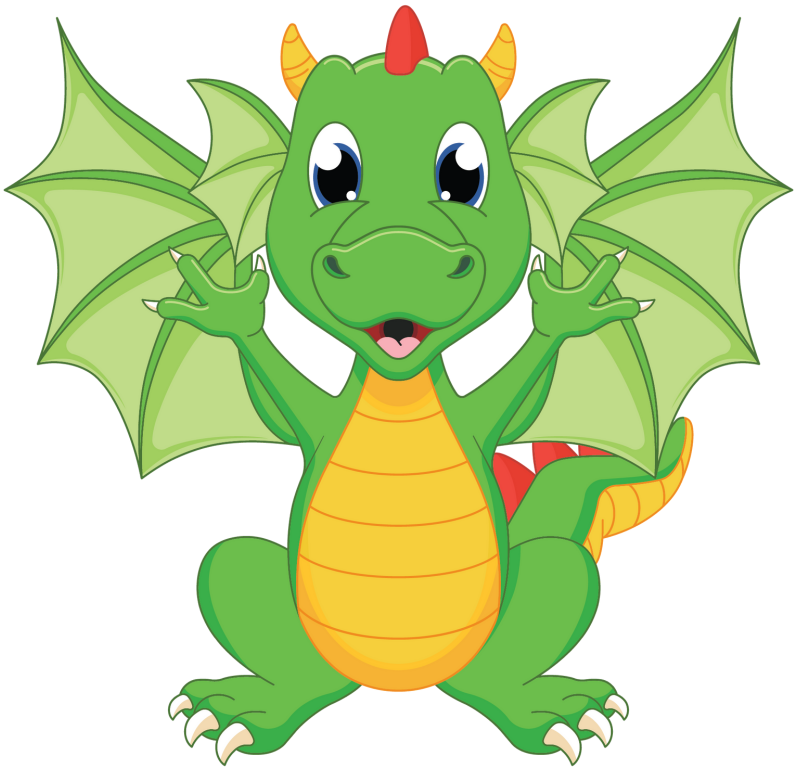
SITE BUDGET 23-24



*This reflects the site budget as of August 2024. Items such as donations would not be reflected at this time.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Oak Chan Elementary



Est. 1989

Oak Chan Elementary

2023-2024

Principal
Kat Bahry
916-294-9155
kbahry@fcusd.org

ENROLLMENT

23-24	440
22-23	427
21-22	454

STAFFING

1 Administrator
21 Certificated Staff
19.6 Classifed Staff
.6 Student Wellness Team

ATTENDANCE RATE

22-23	96.0%
21-22	95.1%
20-21	97.8%

RACE/ETHNICITY

African American	0%
American Indian	0%
Asian	9%
Filipino	0.4%
Hispanic	15%
Two or More Races	12.8%
Pacific Islander	0%
White	62.8%

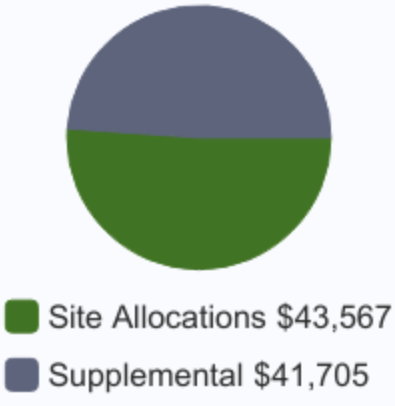
STUDENT GROUPS

English Learners	3.1%
Foster Youth	0%
Homeless	2%
Socio Economically Disadvantaged	9.5%
Students with Disabilities	11.5%

UNDUPLICATED PUPIL PERCENTAGE

22-23	11%
21-22	12%
20-21	11%

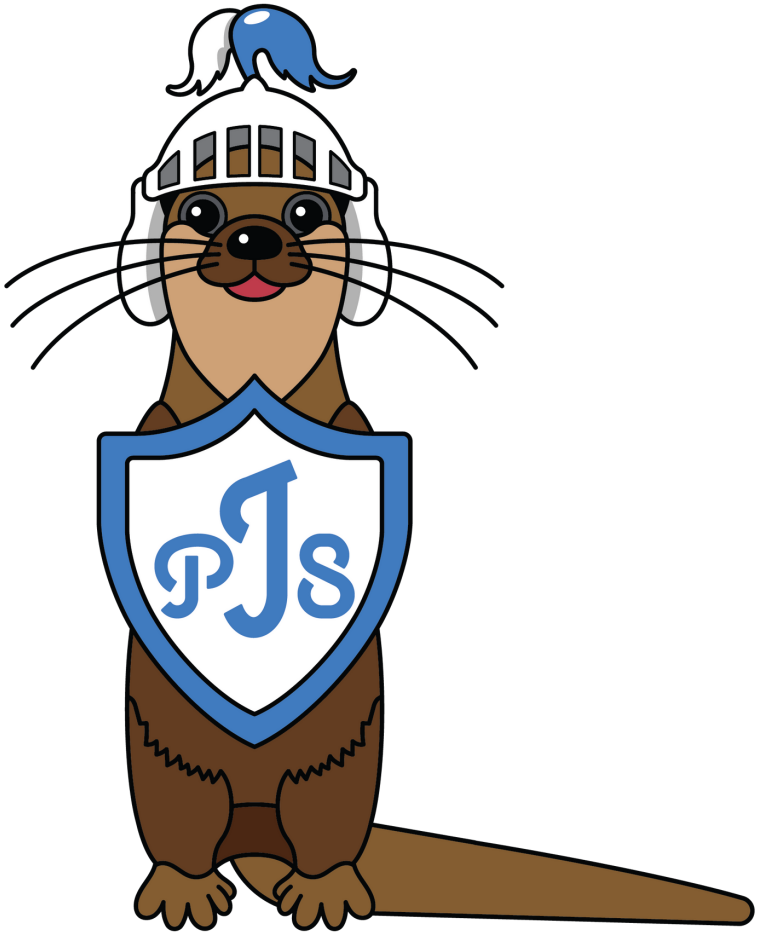
SITE BUDGET 23-24



*This reflects the site budget as of August 2024. Items such as donations would not be reflected at this time.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Peter J. Shields Elementary



Est. 1961

Peter J. Shields Elementary

2023-2024

Principal
Ted Bosque
916-294-9160
tbosque@fcusd.org

ENROLLMENT

23-24	331
22-23	311
21-22	315

STAFFING

1 Administrator
18 Certificated Staff
23.5 Classified Staff
1 Student Wellness Team

ATTENDANCE RATE

22-23	92.3%
21-22	90.8%
20-21	95.7%

RACE/ETHNICITY

African American	4.8%
American Indian	0%
Asian	3.5%
Filipino	2.9%
Hispanic	35.6%
Two or More Races	11.1%
Pacific Islander	1.9%
White	39.7%

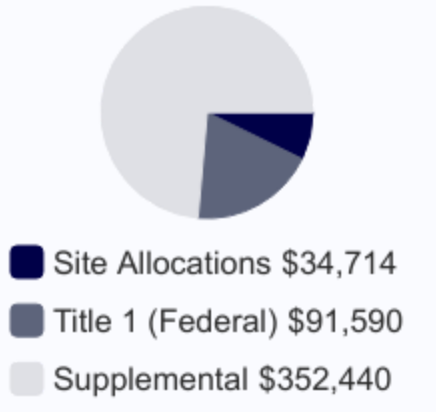
STUDENT GROUPS

English Learners	26.7%
Foster Youth	0%
Homeless	2.9%
Socio Economically Disadvantaged	62.9%
Students with Disabilities	18.1%

UNDUPLICATED PUPIL PERCENTAGE

22-23	74%
21-22	68%
20-21	72%

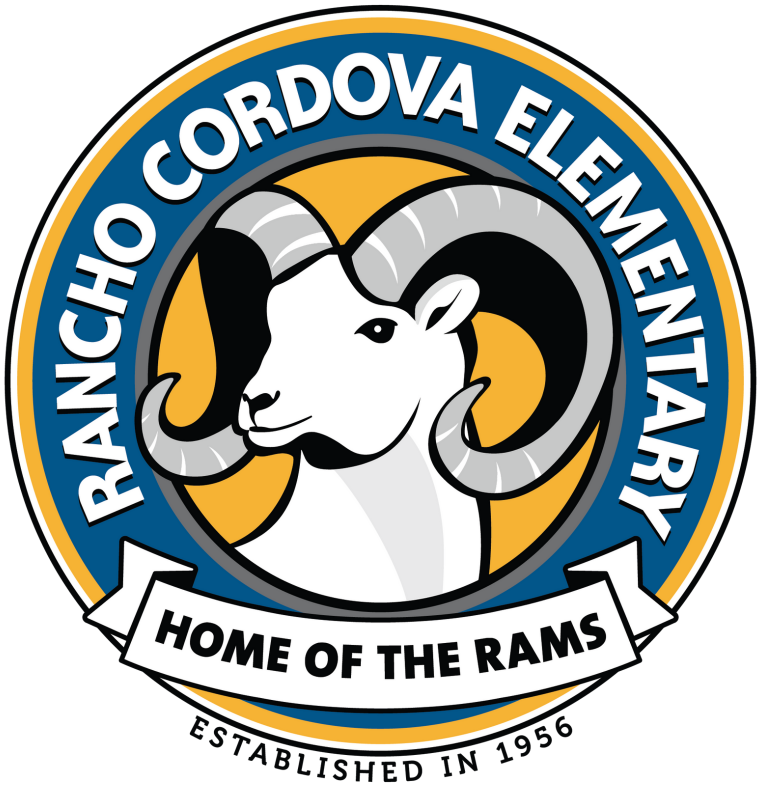
SITE BUDGET 23-24



*This reflects the site budget as of August 2024. Items such as donations would not be reflected at this time.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Rancho Cordova Elementary



Est. 1956

Rancho Cordova Elementary

2023-2024

Principal
Ann Chitwood
916-294-9165
achitwood@fcusd.org

ENROLLMENT

23-24	407
22-23	423
21-22	434

STAFFING

2 Administrators
22 Certificated Staff
30.8 Classified Staff
1.0 Student Wellness Team

ATTENDANCE RATE

22-23	92.0%
21-22	89.8%
20-21	93.1%

RACE/ETHNICITY

African American	7.4%
American Indian	0%
Asian	2.8%
Filipino	1.2%
Hispanic	56.5%
Two or More Races	9%
Pacific Islander	0.9%
White	21.4%

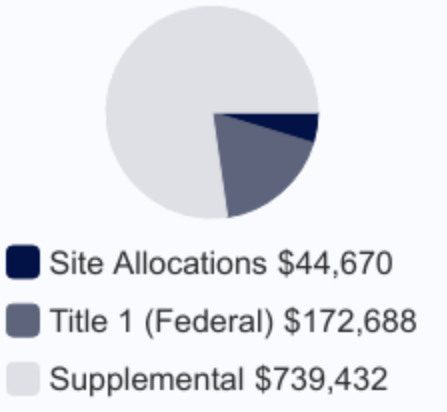
STUDENT GROUPS

English Learners	36.4%
Foster Youth	0.5%
Homeless	7.1%
Socio Economically Disadvantaged	82%
Students with Disabilities	15.7%

UNDUPLICATED PUPIL PERCENTAGE

22-23	84%
21-22	85%
20-21	84%

SITE BUDGET 23-24



*This reflects the site budget as of August 2024. Items such as donations would not be reflected at this time.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Riverview Stem Academy

Est. 2014

Riverview STEM

2023-2024

Principal
Lari Miller-Powell
916-294-2435
LPowell@fcusd.org

ENROLLMENT

23-24	347
22-23	343
21-22	337

STAFFING

1 Administrator
15.6 Certificated Staff
12.7 Classified Staff

ATTENDANCE RATE

22-23	95.7%
21-22	95.1%
20-21	99.0%

RACE/ETHNICITY

African American	3%
American Indian	0.6%
Asian	40.1%
Filipino	1.2%
Hispanic	13.9%
Two or More Races	11.3%
Pacific Islander	0%
White	30%

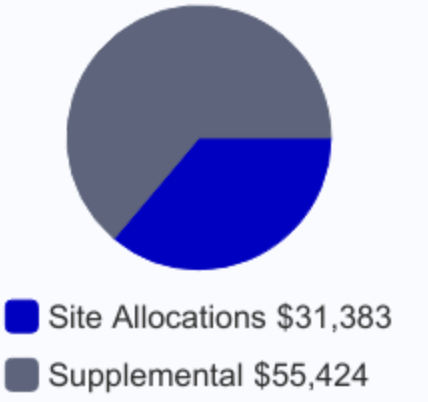
STUDENT GROUPS

English Learners	10.4%
Foster Youth	0%
Homeless	0.6%
Socio Economically Disadvantaged	15.7%
Students with Disabilities	4.7%

UNDUPLICATED PUPIL PERCENTAGE

22-23	25%
21-22	25%
20-21	28%

SITE BUDGET 23-24



*This reflects the site budget as of August 2024. Items such as donations would not be reflected at this time.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Russell Ranch Elementary

Est. 2007

Russell Ranch Elementary

2023-2024

Principal
Jason Dupree
916-294-2430
jdupree@fcusd.org

ENROLLMENT

23-24	609
22-23	618
21-22	625

STAFFING

1 Administrator
27 Certificated Staff
28.6 Classified Staff

ATTENDANCE RATE

22-23	96.2%
21-22	95.4%
20-21	98.8%

RACE/ETHNICITY

African American	0.5%
American Indian	0.5%
Asian	40.6%
Filipino	3%
Hispanic	10.6%
Two or More Races	9.6%
Pacific Islander	0%
White	35.2%

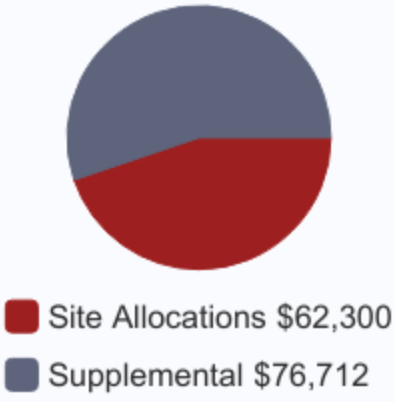
STUDENT GROUPS

English Learners	8%
Foster Youth	0%
Homeless	0.3%
Socio Economically Disadvantaged	7.5%
Students with Disabilities	12.5%

UNDUPLICATED PUPIL PERCENTAGE

22-23	15%
21-22	14%
20-21	13%

SITE BUDGET 23-24



*This reflects the site budget as of August 2024. Items such as donations would not be reflected at this time.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Sandra J. Gallardo Elementary

Est. 2003

Sandra J. Gallardo Elementary

2023-2024

Principal
Patricia Graham
916-294-9170
pgraham@fcusd.org

ENROLLMENT

23-24	516
22-23	358
21-22	363

STAFFING

1 Administrator
25 Certificated Staff
24 Classified Staff

ATTENDANCE RATE

22-23	96.4%
21-22	95.7%
20-21	98.5%

RACE/ETHNICITY

African American	1.1%
American Indian	0.3%
Asian	35.3%
Filipino	1.9%
Hispanic	7.7%
Two or More Races	10.5%
Pacific Islander	0%
White	43.3%

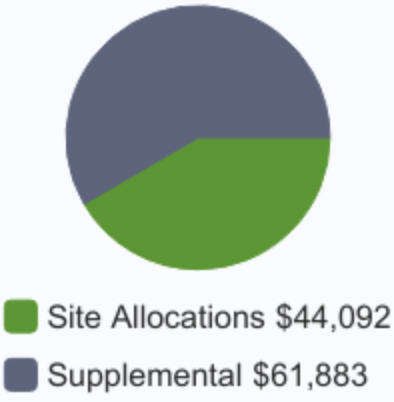
STUDENT GROUPS

English Learners	9.9%
Foster Youth	0%
Homeless	0.6%
Socio Economically Disadvantaged	8%
Students with Disabilities	8%

UNDUPLICATED PUPIL PERCENTAGE

22-23	14%
21-22	17%
20-21	20%

SITE BUDGET 23-24



*This reflects the site budget as of August 2024. Items such as donations would not be reflected at this time.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Theodore Judah Elementary

Est. 1950

Theodore Judah Elementary

2023-2024

Principal
Jonathan Johnson
916-294-9175
JGJohnson@fcusd.org

ENROLLMENT

23-24	654
22-23	581
21-22	593

STAFFING

1 Administrator
27 Certificated Staff
25 Classified Staff
.6 Student Wellness Team

ATTENDANCE RATE

22-23	95.4%
21-22	94.1%
20-21	98.0%

RACE/ETHNICITY

African American	2.4%
American Indian	0.3%
Asian	41%
Filipino	0.5%
Hispanic	18.9%
Two or More Races	9.6%
Pacific Islander	0.2%
White	27.2%

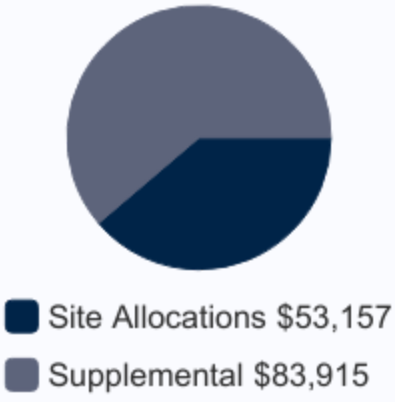
STUDENT GROUPS

English Learners	10.8%
Foster Youth	0%
Homeless	1.7%
Socio Economically Disadvantaged	27%
Students with Disabilities	5.4%

UNDUPLICATED PUPIL PERCENTAGE

22-23	29%
21-22	31%
20-21	31%

SITE BUDGET 23-24



*This reflects the site budget as of August 2024. Items such as donations would not be reflected at this time.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

White Rock Elementary

Est. 1960

White Rock Elementary

2023-2024

Principal
Kimberly Christierson
916-294-9180
kchristi@fcusd.org

ENROLLMENT

23-24	396
22-23	385
21-22	415

STAFFING

2 Administrators
22 Certificated Staff
28.5 Classified Staff
2.0 Student Wellness Staff

ATTENDANCE RATE

22-23	92.3%
21-22	89.2%
20-21	92.1%

RACE/ETHNICITY

African American	6.3%
American Indian	0%
Asian	7%
Filipino	0%
Hispanic	52.5%
Two or More Races	11.1%
Pacific Islander	4.1%
White	19%

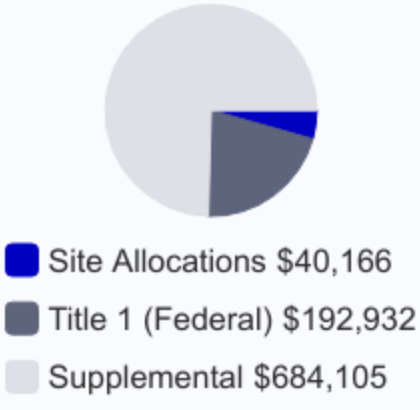
STUDENT GROUPS

English Learners	41.9%
Foster Youth	0%
Homeless	7%
Socio Economically Disadvantaged	87.2%
Students with Disabilities	10.4%

UNDUPLICATED PUPIL PERCENTAGE

22-23	92%
21-22	89%
20-21	93%

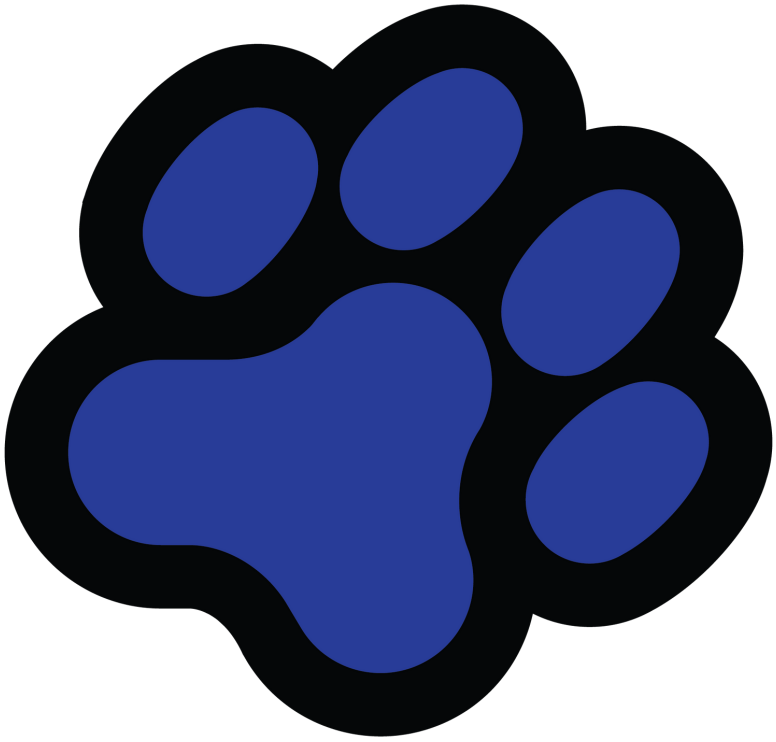
SITE BUDGET 23-24



*This reflects the site budget as of August 2024. Items such as donations would not be reflected at this time.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Williamson Elementary



Est. 1962

Williamson Elementary

2023-2024

Principal
Leslee Cottrell
916-294-9185
lcottrell@fcusd.org

ENROLLMENT

23-24	484
22-23	464
21-22	473

STAFFING

2 Administrators
26.5 Certificated Staff
30.7 Classified Staff
1.4 Student Wellness Staff

ATTENDANCE RATE

22-23	91.3%
21-22	88.4%
20-21	93.9%

RACE/ETHNICITY

African American	8.7%
American Indian	0%
Asian	4%
Filipino	1.1%
Hispanic	41.4%
Two or More Races	10.6%
Pacific Islander	1.1%
White	32.1%

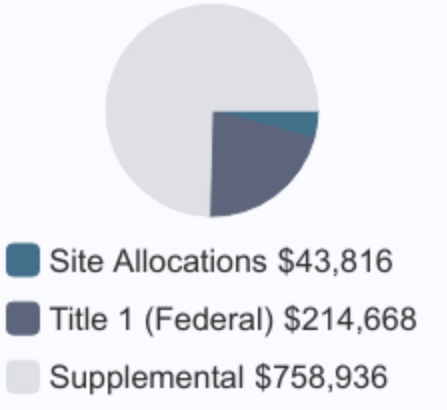
STUDENT GROUPS

English Learners	31.3%
Foster Youth	0%
Homeless	7.2%
Socio Economically Disadvantaged	82.9%
Students with Disabilities	10.4%

UNDUPLICATED PUPIL PERCENTAGE

22-23	88%
21-22	85%
20-21	85%

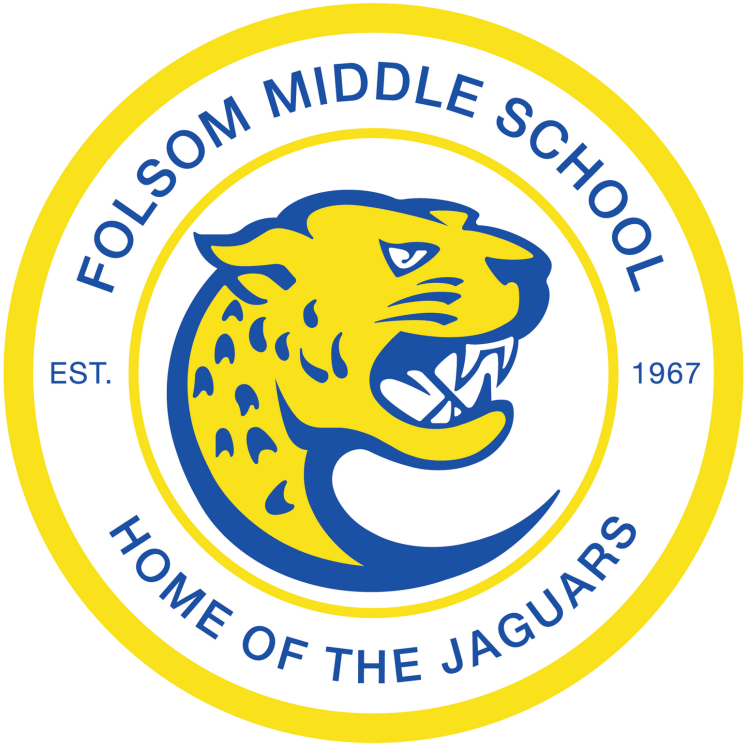
SITE BUDGET 23-24



*This reflects the site budget as of August 2024. Items such as donations would not be reflected at this time.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Folsom Middle School



Est. 1967

Folsom Middle School

2023-2024

Principal
Terri Daniels
916-294-9040
tdaniels@fcusd.org

ENROLLMENT

23-24	1,429
22-23	1,340
21-22	1,308

STAFFING

3 Administrators
56.6 Certificated Staff
35.6 Classified Staff
2.4 Counselors
1 Student Wellness Team

ATTENDANCE RATE

22-23	96%
21-22	94%
20-21	98.3%

RACE/ETHNICITY

African American	1.6%
American Indian	.2%
Asian	29.4%
Filipino	2.2%
Hispanic	11.9%
Two or More Races	7%
Pacific Islander	.3%
White	47.2%

STUDENT GROUPS

English Learners	3.1%
Foster Youth	.2%
Homeless	.4%
Socio Economically Disadvantaged	7.8%
Students with Disabilities	9.3%

UNDUPLICATED PUPIL PERCENTAGE

22-23	9%
21-22	10%
20-21	10%

SITE BUDGET 23-24

Site Allocations $219,338

Supplemental $113,722

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Mills Middle School

Est. 1960

Mills Middle School

2023-2024

Principal
Dana Carrigan
916-294-9045
dcarriga@fcusd.org

ENROLLMENT

23-24	843
22-23	818
21-22	745

STAFFING

3 Administrators
46 Certificated Staff
33 Classified Staff
2 Counselors
2 Student Wellness Team

ATTENDANCE RATE

22-23	91.2%
21-22	91.3%
20-21	89.3%

RACE/ETHNICITY

African American	11.4%
American Indian	.1%
Asian	8.1%
Filipino	.8%
Hispanic	42.4%
Two or More Races	10.6%
Pacific Islander	2.3%
White	23.9%

STUDENT GROUPS

English Learners	28.5%
Foster Youth	.5%
Homeless	6.2%
Socio Economically Disadvantaged	75.2%
Students with Disabilities	17.3%

UNDUPLICATED PUPIL PERCENTAGE

22-23	85%
21-22	78%
20-21	83%

SITE BUDGET 23-24

Site Allocations $164,371
Title 1 (Federal) $281,785
Supplemental $1,243,740

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Mitchell Middle School

Est. 1964

W. E. Mitchell Middle School

2023-2024

Principal
Amy Strawn
916-294-9050
astrawn@fcusd.org

ENROLLMENT

23-24	835
22-23	805
21-22	803

STAFFING

3 Administrators
42 Certificated Staff
2 Counselors
40.4 Classified Staff
2 Student Wellness Team

ATTENDANCE RATE

22-23	90.2%
21-22	88.8%
20-21	92.0%

RACE/ETHNICITY

African American	6.6%
American Indian	.1%
Asian	8.3%
Filipino	3.2%
Hispanic	33.4%
Two or More Races	13.6%
Pacific Islander	1.5%
White	32.8%

STUDENT GROUPS

English Learners	14.7%
Foster Youth	.1%
Homeless	5%
Socio Economically Disadvantaged	49.4%
Students with Disabilities	17.3%

UNDUPLICATED PUPIL PERCENTAGE

22-23	63%
21-22	52%
20-21	54%

SITE BUDGET 23-24

*This reflects the site budget as of August 2024. Items such as donations would not be reflected at this time.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Sutter Middle School

Est. 2000

Sutter Middle School

2023-2024

Principal
Tarik McFall
916-294-9035
tmcfall@fcusd.org

ENROLLMENT

23-24	1,657
22-23	1,552
21-22	1,482

STAFFING

4 Administrators
65.6 Certificated Staff
43 Classified Staff
3 Counselors
1 Student Wellness Team

ATTENDANCE RATE

22-23	94.1%
21-22	93.4%
20-21	98.6%

RACE/ETHNICITY

African American	1.8%
American Indian	.1%
Asian	26.4%
Filipino	3.4%
Hispanic	14.9%
Two or More Races	10.3%
Pacific Islander	.3%
White	42.4%

STUDENT GROUPS

English Learners	6.3%
Foster Youth	.1%
Homeless	1.4%
Socio Economically Disadvantaged	14.4%
Students with Disabilities	10.9%

UNDUPLICATED PUPIL PERCENTAGE

22-23	18%
21-22	18%
20-21	16%

SITE BUDGET 23-24

Site Allocations $244,962

Supplemental $166,132

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Cordova High School

Est. 1961

Cordova High School

2023-2024

Principal
Amy Strawn (Interim)
916-294-2450
jhyden@fcusd.org

ENROLLMENT

23-24	1,959
22-23	1,931
21-22	1,973

STAFFING

5 Administrators
107.4 Certificated Staff
74 Classified Staff
5 Counselors
3 Student Wellness Team

ATTENDANCE RATE

22-23	90.9%
21-22	89.4%
20-21	91.6%

RACE/ETHNICITY

African American	10.2%
American Indian	.5%
Asian	7.2%
Filipino	2.5%
Hispanic	40.2%
Two or More Races	7.7%
Pacific Islander	1.5%
White	30.2%

STUDENT GROUPS

English Learners	15.4%
Foster Youth	.4%
Homeless	7%
Socio Economically Disadvantaged	56.7%
Students with Disabilities	18.2%

UNDUPLICATED PUPIL PERCENTAGE

22-23	72%
21-22	57%
20-21	58%

SITE BUDGET 23-24

Site Allocations $875,254
Title 1 (Federal) $339,250
Supplemental $1,565,155

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Folsom High School

Est. 1922

Folsom High School

2023-2024

Principal
Howard Cadenhead
916-294-2400
hcadenhead@fcusd.org

ENROLLMENT

23-24	2,820
22-23	2,718
21-22	2,675

STAFFING

4.95 Administrators
113.2 Certificated Staff
69 Classified Staff
5 Counselors
2 Student Wellness Team

ATTENDANCE RATE

22-23	94.4%
21-22	93.9%
20-21	97.1%

RACE/ETHNICITY

African American	2.4%
American Indian	.3%
Asian	22.8%
Filipino	3.4%
Hispanic	14.2%
Two or More Races	8.1%
Pacific Islander	.6%
White	48.1%

STUDENT GROUPS

English Learners	3.7%
Foster Youth	.1%
Homeless	1.2%
Socio Economically Disadvantaged	15.2%
Students with Disabilities	9.3%

UNDUPLICATED PUPIL PERCENTAGE

22-23	15%
21-22	17%
20-21	17%

SITE BUDGET 23-24

Site Allocations $708,433

Supplemental $240,234

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Vista del Lago High School

Est. 2007

Vista Del Lago High School

2023-2024

Principal
Kim Moore
916-294-2410
kmmoore@fcusd.org

ENROLLMENT

23-24	1,764
22-23	1,745
21-22	1,785

STAFFING

4 Administrators
76 Certificated Staff
49.3 Classified Staff
3.33 Counselors
1.6 Student Wellness Team

ATTENDANCE RATE

22-23	95.3%
21-22	94.1%
20-21	98.4%

RACE/ETHNICITY

African American	1.1%
American Indian	.3%
Asian	24.7%
Filipino	2.6%
Hispanic	10.3%
Two or More Races	5.3%
Pacific Islander	.3%
White	55.5%

STUDENT GROUPS

English Learners	.9%
Foster Youth	.1%
Homeless	.3%
Socio Economically Disadvantaged	5.4%
Students with Disabilities	8.6%

UNDUPLICATED PUPIL PERCENTAGE

22-23	6%
21-22	6%
20-21	5%

SITE BUDGET 23-24

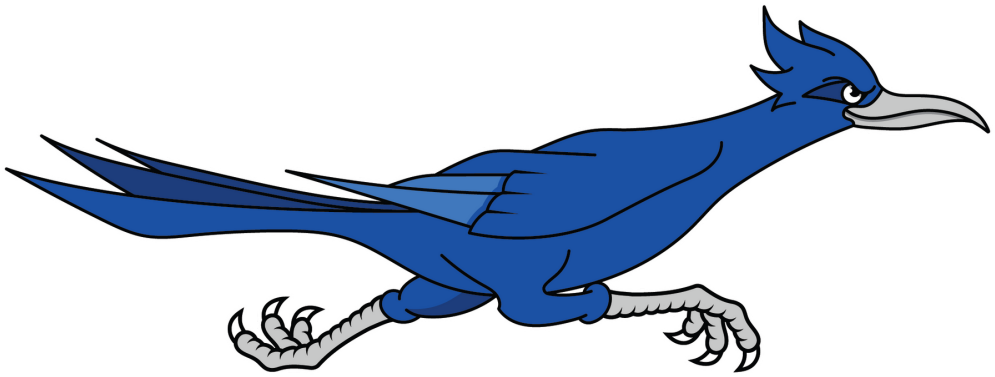
Site Allocations $571,593

Supplemental $110,469

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Folsom Lake High School



FOLSOM LAKE

Est. 2000

Folsom Lake High School

2023-2024

Principal
Howard Cadenhead
916-294-2400
hcadenhead@fcusd.org

ENROLLMENT

23-24	73
22-23	84
20-21	66

STAFFING

.05 Administrator
4.8 Certificated Staff
1.6 Classified
1 Counselor

ATTENDANCE RATE

22-23	85.4%
21-22	79%
20-21	81.2%

RACE/ETHNICITY

African American	7.6%
American Indian	1.5%
Asian	4.5%
Filipino	0%
Hispanic	27.3%
Two or More Races	13.6%
Pacific Islander	1.5%
White	43.9%

STUDENT GROUPS

English Learners	27.3%
Foster Youth	0%
Homeless	10.6%
Socio Economically Disadvantaged	36.4%
Students with Disabilities	45.5%

UNDUPLICATED PUPIL PERCENTAGE

22-23	46%
21-22	52%
20-21	40%

SITE BUDGET 22-23

Site Allocations $11,724

Supplemental $5,850

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Kinney High School

Est. 1971

Kinney High School

2023-2024

Principal
Allen Sims
916-294-9060
asims@fcusd.org

ENROLLMENT

23-24	133
22-23	88
20-21	74

STAFFING

1 Administrator
11.2 Certificated Staff
6.8 Classified Staff
.4 Counselor
2 Student Wellness Team

ATTENDANCE RATE

22-23	70.3%
21-22	62.3%
20-21	66.8%

RACE/ETHNICITY

African American	28.4%
American Indian	0%
Asian	2.7%
Filipino	0%
Hispanic	36.5%
Two or More Races	9.5%
Pacific Islander	1.4%
White	18.9%

STUDENT GROUPS

English Learners	13.5%
Foster Youth	1.4%
Homeless	12.2%
Socio Economically Disadvantaged	74.3%
Students with Disabilities	9.5%

UNDUPLICATED PUPIL PERCENTAGE

22-23	84%
21-22	76%
20-21	74%

SITE BUDGET 23-24

Site Allocations $13,345
Title 1 (Federal) $281,478
Supplemental $181,384

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Innovations Academy

Est. 2021

Innovations Academy

2023-2024

Principal
Kimberly Walker
916-294-2445
kwalker@fcusd.org

ENROLLMENT

23-24	163
22-23	171
21-22	294

STAFFING

1 Administrator
12 Certificated Staff
2.8 Classified Staff
.4 Counselor
.3 Student Wellness Team

ATTENDANCE RATE

22-23	69%

RACE/ETHNICITY

African American	10.5%
American Indian	1%
Asian	27.2%
Filipino	1.7%
Hispanic	24.8%
Two or More Races	11.6%
Pacific Islander	.3%
White	22.8%

STUDENT GROUPS

English Learners	9.9%
Foster Youth	0%
Homeless	.7%
Socio Economically Disadvantaged	33.7%
Students with Disabilities	11.2%

UNDUPLICATED PUPIL PERCENTAGE

22-23	39%
21-22	37%

SITE BUDGET 23-24

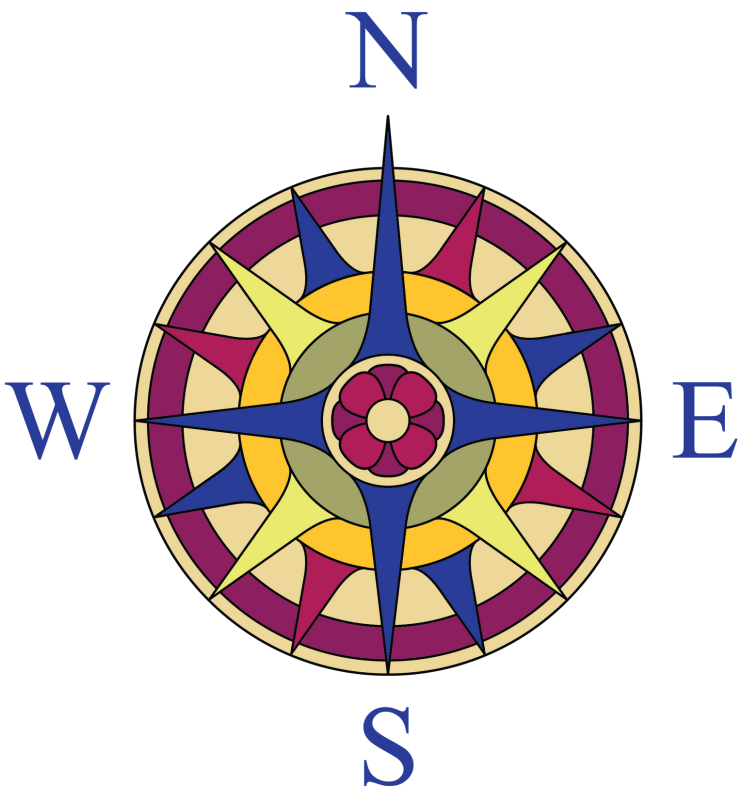
Site Allocations $11,115

Supplemental $10,050

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Walnutwood High School



Est. 1989

Walnutwood

2023-2024

Principal
Kimberly Walker
916-294-9105
kwalker@fcusd.org

ENROLLMENT

23-24	154
22-23	199
21-22	185

STAFFING

1 Administrator
11 Certificated Staff
10 Classified Staff
.6 Counselor
.3 Student Wellness Team

ATTENDANCE RATE

22-23 76%

RACE/ETHNICITY

African American	5.9%
American Indian	.5%
Asian	4.3%
Filipino	2.7%
Hispanic	22.7%
Two or More Races	12.4%
Pacific Islander	.5%
White	50.3%

STUDENT GROUPS

English Learners	7.6%
Foster Youth	1.1%
Homeless	3.2%
Socio Economically Disadvantaged	31.4%
Students with Disabilities	15.1%

UNDUPLICATED PUPIL PERCENTAGE

22-23	35%
21-22	33%
20-21	33%

SITE BUDGET 23-24

Site Allocations $27,718

Supplemental $34,858

*This reflects donations given directly to the school site. It does not include donation to group such as PTC/PTA or booster programs.

Data Source
Attendance: A2A Reporting
Enrollment: CA School Dashboard, *23-24 Data PowerSchool
Student Demographics: CA School Dashboard 22-23

Be the energy you want to attract

No matter how tall a mountain is it cannot block the sun

Love Yourself

Sucess is not final, failure is not fatal. It is the courage to continue that counts

Kindness is one thing you can never give away, it will always come back to you

You can't go back and change the beginning, but you can change the ending

Miracles happen to those who believe in them

Student Artwork By: Manha Mohsin, 5th Grade

Instead of letting your hardships and failures exhaust you, let them inspire you.

You're braver than you thnk, stonger than you believe, and smarter than you seem

Life is like a bicycle, to keep your balance you must keep moving

Nothing is impossible, The word itself says "I'm possible"

If one dream should fall and be broken, never be afraid to pick up one of those pieces and start again

Balance is not something you find it's something you create

Most great people have attained their greatest success one step beyond their greatest failure

In the middle of every hardship is opportunity

There is always light. If ony we are there to see in and if only we are brave enough to be it

Never fear shadows, they just mean that there is a light nearby

Fear kills more dreams than failure ever will

Happiness is not by chance, but by choice

STANDARD ACCOUNT CODE STRUCTURE FORM

FUND 01

GENERAL FUND

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	217,632,956.00	1,011,691.00	218,644,647.00	233,726,089.00	1,011,691.00	234,737,780.00	7.4%
2) Federal Revenue		8100-8299	0.00	21,433,306.00	21,433,306.00	0.00	12,079,180.00	12,079,180.00	-43.6%
3) Other State Revenue		8300-8599	7,135,317.00	63,836,693.00	70,972,010.00	7,868,776.00	43,532,764.00	51,401,540.00	-27.6%
4) Other Local Revenue		8600-8799	3,183,071.00	4,994,383.00	8,177,454.00	4,062,049.00	3,278,308.00	7,340,357.00	-10.2%
5) TOTAL, REVENUES			227,951,344.00	91,276,073.00	319,227,417.00	245,656,914.00	59,901,943.00	305,558,857.00	-4.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	94,334,648.00	32,160,546.00	126,495,194.00	96,711,298.00	30,487,005.00	127,198,303.00	0.6%
2) Classified Salaries		2000-2999	29,959,553.00	22,506,745.00	52,466,298.00	32,493,406.00	25,978,547.00	58,471,953.00	11.4%
3) Employee Benefits		3000-3999	41,480,513.00	30,279,829.00	71,760,342.00	45,244,380.00	33,729,651.00	78,974,031.00	10.1%
4) Books and Supplies		4000-4999	7,798,535.00	5,021,139.00	12,819,674.00	8,278,366.00	3,925,492.00	12,203,858.00	-4.8%
5) Services and Other Operating Expenditures		5000-5999	18,595,069.00	15,649,415.00	34,244,484.00	19,316,028.00	13,325,649.00	32,641,677.00	-4.7%
6) Capital Outlay		6000-6999	2,845,821.00	7,148,203.00	9,994,024.00	2,170,597.00	2,364,278.00	4,534,875.00	-54.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,541,789.00	184,745.00	1,726,534.00	1,653,197.00	91,745.00	1,744,942.00	1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,973,058.00)	3,532,807.00	(440,251.00)	(4,018,077.00)	3,602,718.00	(415,359.00)	-5.7%
9) TOTAL, EXPENDITURES			192,582,870.00	116,483,429.00	309,066,299.00	201,849,195.00	113,505,085.00	315,354,280.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,368,474.00	(25,207,356.00)	10,161,118.00	43,807,719.00	(53,603,142.00)	(9,795,423.00)	-196.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	119,027.00	0.00	119,027.00	133,955.00	0.00	133,955.00	12.5%
b) Transfers Out		7600-7629	944,607.00	258,778.00	1,203,385.00	550,000.00	400,000.00	950,000.00	-21.1%
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	(42,240,385.00)	42,240,385.00	0.00	(53,548,716.00)	53,548,716.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(43,065,965.00)	41,981,607.00	(1,084,358.00)	(53,964,761.00)	53,148,716.00	(816,045.00)	-24.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,697,491.00)	16,774,251.00	9,076,760.00	(10,157,042.00)	(454,426.00)	(10,611,468.00)	-216.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	46,259,284.80	19,504,610.59	65,763,895.39	38,561,793.80	36,278,861.59	74,840,655.39	13.8%
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)			46,259,284.80	19,504,610.59	65,763,895.39	38,561,793.80	36,278,861.59	74,840,655.39	13.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,259,284.80	19,504,610.59	65,763,895.39	38,561,793.80	36,278,861.59	74,840,655.39	13.8%
2) Ending Balance, June 30 (E + F1e)			38,561,793.80	36,278,861.59	74,840,655.39	28,404,751.80	35,824,435.59	64,229,187.39	-14.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,178,904.05	0.00	1,178,904.05	56,980.00	0.00	56,980.00	-95.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	36,278,861.59	36,278,861.59	0.00	35,824,435.59	35,824,435.59	-1.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	20,268,444.75	0.00	20,268,444.75	16,004,206.80	0.00	16,004,206.80	-21.0%
Cash with Fiscal Agent - Trust Account PERS/STRS	0000	9760	*5,023,573.02*		*5,023,573.02*			*0.00*	
Resource 0037: Instructional Materials & Curriculum Adoption	0000	9760	*3,631,993.00*		*3,631,993.00*			*0.00*	
Resource 0039: Technology & Info Systems	0000	9760	*570,932.00*		*570,932.00*			*0.00*	
Resource 0385: Athletics/PE	0000	9760	*165,393.00*		*165,393.00*			*0.00*	
Resource 0485: Medi-Cal Billing	0000	9760	*927,652.00*		*927,652.00*			*0.00*	
Resource 0711: Supplemental	0000	9760	*7,447,239.73*		*7,447,239.73*			*0.00*	
Resource 0712: CTE	0000	9760	*596,837.00*		*596,837.00*			*0.00*	
Resource 0730: Student Transportation	0000	9760	*805,225.00*		*805,225.00*			*0.00*	
Liability - Compensated Absences for 12 Month Employees	0000	9760	*1,099,600.00*		*1,099,600.00*			*0.00*	
Cash with Fiscal Agent - Trust Account PERS/STRS	0000	9760			*0.00*	*5,023,573.02*		*5,023,573.02*	
Resource 0037: Instructional Materials & Curriculum Adoption	0000	9760			*0.00*	*3,446,680.00*		*3,446,680.00*	
Resource 0039: Ed. Technology & Info Systems	0000	9760			*0.00*	*570,932.00*		*570,932.00*	
Resource 0385: Athletics/PE	0000	9760			*0.00*	*147,393.00*		*147,393.00*	
Resource 0485: Medi-Cal Billing	0000	9760			*0.00*	*890,834.00*		*890,834.00*	

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
Resource 0711: Supplemental	0000	9760			*0.00*	*3,728,357.78*		*3,728,357.78*	
Resource 0712: CTE	0000	9760			*0.00*	*596,837.00*		*596,837.00*	
Resource 0730: Student Transportation	0000	9760			*0.00*	*500,000.00*		*500,000.00*	
Liability - Compensated Absences for 12 Month Employees	0000	9760			*0.00*	*1,099,600.00*		*1,099,600.00*	
d) Assigned									
Other Assignments		9780	7,435,445.00	0.00	7,435,445.00	2,778,565.00	0.00	2,778,565.00	-62.6%
Set-Aside for Alder Creek Elementary Startup	0000	9780	*300,000.00*		*300,000.00*			*0.00*	
Set-Aside for Professional Development Year 2	0000	9780	*3,000,000.00*		*3,000,000.00*			*0.00*	
Set-Aside for Safety Needs	0000	9780	*1,478,565.00*		*1,478,565.00*			*0.00*	
Set-Aside for Future District Uncertainties	0000	9780	*2,656,880.00*		*2,656,880.00*			*0.00*	
Set-Aside for Alder Creek Elementary Startup	0000	9780			*0.00*	*300,000.00*		*300,000.00*	
Set-Aside for Professional Development Year 2	0000	9780			*0.00*	*1,000,000.00*		*1,000,000.00*	
Set-Aside for Safety Needs	0000	9780			*0.00*	*1,478,565.00*		*1,478,565.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,604,000.00	0.00	9,604,000.00	9,490,000.00	0.00	9,490,000.00	-1.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	64,396,396.30	471,609.47	64,868,005.77				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	14,842.22	153,063.53	167,905.75				
c) in Revolving Cash Account		9130	75,000.00	0.00	75,000.00				
d) with Fiscal Agent/Trustee		9135	5,023,573.02	0.00	5,023,573.02				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	15,879.00	179,764.72	195,643.72				
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	1,178,904.05	0.00	1,178,904.05				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			70,704,594.59	804,437.72	71,509,032.31				
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	11,641,292.48	15,545.70	11,656,838.18				
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			11,641,292.48	15,545.70	11,656,838.18				
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)			59,063,302.11	788,892.02	59,852,194.13				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	89,801,836.00	0.00	89,801,836.00	98,621,241.00	0.00	98,621,241.00	9.8%
Education Protection Account State Aid - Current Year		8012	50,850,720.00	0.00	50,850,720.00	58,054,001.00	0.00	58,054,001.00	14.2%
State Aid - Prior Years		8019	75,941.00	0.00	75,941.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	464,719.00	0.00	464,719.00	464,719.00	0.00	464,719.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	61,902,235.00	0.00	61,902,235.00	61,902,234.00	0.00	61,902,234.00	0.0%
Unsecured Roll Taxes		8042	1,862,453.00	0.00	1,862,453.00	1,862,453.00	0.00	1,862,453.00	0.0%
Prior Years' Taxes		8043	388,224.00	0.00	388,224.00	388,224.00	0.00	388,224.00	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)	
Supplemental Taxes		8044	1,836,558.00	0.00	1,836,558.00	1,836,558.00	0.00	1,836,558.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,265,154.00	0.00	9,265,154.00	9,265,154.00	0.00	9,265,154.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,540,253.00	0.00	2,540,253.00	2,540,253.00	0.00	2,540,253.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	8,906.00	0.00	8,906.00	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			218,996,999.00	0.00	218,996,999.00	234,934,837.00	0.00	234,934,837.00	7.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(650,566.00)		(650,566.00)	(650,566.00)		(650,566.00)	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	(713,477.00)	0.00	(713,477.00)	(558,182.00)	0.00	(558,182.00)	-21.8%
Property Taxes Transfers		8097	0.00	1,011,691.00	1,011,691.00	0.00	1,011,691.00	1,011,691.00	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			217,632,956.00	1,011,691.00	218,644,647.00	233,726,089.00	1,011,691.00	234,737,780.00	7.4%
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	4,678,930.00	4,678,930.00	0.00	3,852,171.00	3,852,171.00	-17.7%
Special Education Discretionary Grants		8182	0.00	1,293,881.00	1,293,881.00	0.00	435,147.00	435,147.00	-66.4%
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%
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		3,014,929.00	3,014,929.00		3,170,812.00	3,170,812.00	5.2%
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		374,314.00	374,314.00		533,266.00	533,266.00	42.5%
Title III, Part A, Immigrant Student Program	4201	8290		9,344.00	9,344.00		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		267,546.00	267,546.00		302,367.00	302,367.00	13.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		968,624.00	968,624.00		559,230.00	559,230.00	-42.3%
Career and Technical Education	3500-3599	8290		149,170.00	149,170.00		167,201.00	167,201.00	12.1%
All Other Federal Revenue	All Other	8290	0.00	10,676,568.00	10,676,568.00	0.00	3,058,986.00	3,058,986.00	-71.3%
TOTAL, FEDERAL REVENUE			0.00	21,433,306.00	21,433,306.00	0.00	12,079,180.00	12,079,180.00	-43.6%
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		16,094,926.00	16,094,926.00		17,004,069.00	17,004,069.00	5.6%
Prior Years	6500	8319		62,157.00	62,157.00		0.00	0.00	-100.0%
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	819,663.00	819,663.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	861,742.00	0.00	861,742.00	945,350.00	0.00	945,350.00	9.7%
Lottery - Unrestricted and Instructional Materials		8560	3,609,791.00	1,490,566.00	5,100,357.00	3,397,450.00	1,338,994.00	4,736,444.00	-7.1%
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		931,345.00	931,345.00		1,029,335.00	1,029,335.00	10.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		216,793.00	216,793.00		195,750.00	195,750.00	-9.7%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,064,057.00	1,064,057.00		1,011,308.00	1,011,308.00	-5.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		22,930.00	22,930.00		22,930.00	22,930.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other State Revenue	All Other	8590	2,663,784.00	43,134,256.00	45,798,040.00	3,525,976.00	22,930,378.00	26,456,354.00	-42.2%
TOTAL, OTHER STATE REVENUE			7,135,317.00	63,836,693.00	70,972,010.00	7,868,776.00	43,532,764.00	51,401,540.00	-27.6%
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	8,400.00	0.00	8,400.00	8,400.00	0.00	8,400.00	0.0%
Interest		8660	777,296.00	0.00	777,296.00	777,295.00	0.00	777,295.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
Interagency Services		8677	0.00	19,885.00	19,885.00	0.00	19,885.00	19,885.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,097,375.00	4,974,498.00	7,071,873.00	2,976,354.00	3,258,423.00	6,234,777.00	-11.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,183,071.00	4,994,383.00	8,177,454.00	4,062,049.00	3,278,308.00	7,340,357.00	-10.2%
TOTAL, REVENUES			227,951,344.00	91,276,073.00	319,227,417.00	245,656,914.00	59,901,943.00	305,558,857.00	-4.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	78,114,016.00	25,432,864.00	103,546,880.00	78,928,335.00	23,931,178.00	102,859,513.00	-0.7%
Certificated Pupil Support Salaries		1200	4,017,319.00	3,615,549.00	7,632,868.00	4,332,827.00	3,643,481.00	7,976,308.00	4.5%
Certificated Supervisors' and Administrators' Salaries		1300	11,405,890.00	1,241,281.00	12,647,171.00	12,621,695.00	1,157,291.00	13,778,986.00	8.9%
Other Certificated Salaries		1900	797,423.00	1,870,852.00	2,668,275.00	828,441.00	1,755,055.00	2,583,496.00	-3.2%
TOTAL, CERTIFICATED SALARIES			94,334,648.00	32,160,546.00	126,495,194.00	96,711,298.00	30,487,005.00	127,198,303.00	0.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,155,666.00	12,068,420.00	14,224,086.00	3,012,449.00	15,518,355.00	18,530,804.00	30.3%
Classified Support Salaries		2200	12,515,653.00	8,253,321.00	20,768,974.00	13,843,281.00	8,271,772.00	22,115,053.00	6.5%
Classified Supervisors' and Administrators' Salaries		2300	2,224,081.00	170,145.00	2,394,226.00	2,101,248.00	261,628.00	2,362,876.00	-1.3%
Clerical, Technical and Office Salaries		2400	10,651,027.00	1,824,001.00	12,475,028.00	11,086,409.00	1,639,867.00	12,726,276.00	2.0%
Other Classified Salaries		2900	2,413,126.00	190,858.00	2,603,984.00	2,450,019.00	286,925.00	2,736,944.00	5.1%

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
TOTAL, CLASSIFIED SALARIES			29,959,553.00	22,506,745.00	52,466,298.00	32,493,406.00	25,978,547.00	58,471,953.00	11.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	17,534,215.00	17,465,016.00	34,999,231.00	18,447,470.00	17,617,420.00	36,064,890.00	3.0%
PERS		3201-3202	6,368,528.00	5,134,460.00	11,502,988.00	7,846,760.00	6,891,439.00	14,738,199.00	28.1%
OASDI/Medicare/Alternative		3301-3302	3,642,631.00	2,234,116.00	5,876,747.00	3,934,601.00	2,429,741.00	6,364,342.00	8.3%
Health and Welfare Benefits		3401-3402	10,787,544.00	4,003,714.00	14,791,258.00	12,276,506.00	5,658,409.00	17,934,915.00	21.3%
Unemployment Insurance		3501-3502	638,790.00	272,177.00	910,967.00	97,611.00	31,181.00	128,792.00	-85.9%
Workers' Compensation		3601-3602	1,804,639.00	801,369.00	2,606,008.00	1,905,513.00	821,479.00	2,726,992.00	4.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	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	704,166.00	368,977.00	1,073,143.00	735,919.00	279,982.00	1,015,901.00	-5.3%
TOTAL, EMPLOYEE BENEFITS			41,480,513.00	30,279,829.00	71,760,342.00	45,244,380.00	33,729,651.00	78,974,031.00	10.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	351,097.00	94,716.00	445,813.00	88,340.00	102,300.00	190,640.00	-57.2%
Books and Other Reference Materials		4200	199,126.00	518,195.00	717,321.00	389,801.00	94,369.00	484,170.00	-32.5%
Materials and Supplies		4300	6,351,235.00	2,896,253.00	9,247,488.00	6,845,309.00	2,957,348.00	9,802,657.00	6.0%
Noncapitalized Equipment		4400	897,077.00	1,511,975.00	2,409,052.00	954,916.00	771,475.00	1,726,391.00	-28.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,798,535.00	5,021,139.00	12,819,674.00	8,278,366.00	3,925,492.00	12,203,858.00	-4.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,825,791.00	2,825,791.00	0.00	2,221,585.00	2,221,585.00	-21.4%
Travel and Conferences		5200	473,663.00	746,658.00	1,220,321.00	663,668.00	639,383.00	1,303,051.00	6.8%
Dues and Memberships		5300	128,268.00	31,595.00	159,863.00	148,756.00	26,964.00	175,720.00	9.9%
Insurance		5400 - 5450	1,911,733.00	0.00	1,911,733.00	2,004,756.00	0.00	2,004,756.00	4.9%
Operations and Housekeeping Services		5500	6,427,297.00	14,500.00	6,441,797.00	6,922,184.00	8,000.00	6,930,184.00	7.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,294,389.00	1,967,960.00	3,262,349.00	1,267,299.00	1,724,221.00	2,991,520.00	-8.3%
Transfers of Direct Costs		5710	(682,770.00)	682,770.00	0.00	(644,956.00)	644,956.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(442,258.00)	0.00	(442,258.00)	(377,986.00)	46,000.00	(331,986.00)	-24.9%
Professional/Consulting Services and Operating Expenditures		5800	9,177,398.00	9,263,260.00	18,440,658.00	8,828,551.00	8,013,350.00	16,841,901.00	-8.7%
Communications		5900	307,349.00	116,881.00	424,230.00	503,756.00	1,190.00	504,946.00	19.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,595,069.00	15,649,415.00	34,244,484.00	19,316,028.00	13,325,649.00	32,641,677.00	-4.7%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	285,075.00	285,075.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	398,225.00	4,428,481.00	4,826,706.00	0.00	0.00	0.00	-100.0%
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	2,447,596.00	2,434,647.00	4,882,243.00	2,170,597.00	2,364,278.00	4,534,875.00	-7.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,845,821.00	7,148,203.00	9,994,024.00	2,170,597.00	2,364,278.00	4,534,875.00	-54.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	18,000.00	18,000.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,224,824.00	75,000.00	1,299,824.00	1,325,915.00	0.00	1,325,915.00	2.0%
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	91,745.00	91,745.00	0.00	91,745.00	91,745.00	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
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	20,992.00	0.00	20,992.00	20,992.00	0.00	20,992.00	0.0%
Other Debt Service - Principal		7439	295,973.00	0.00	295,973.00	306,290.00	0.00	306,290.00	3.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,541,789.00	184,745.00	1,726,534.00	1,653,197.00	91,745.00	1,744,942.00	1.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,532,807.00)	3,532,807.00	0.00	(3,602,718.00)	3,602,718.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(440,251.00)	0.00	(440,251.00)	(415,359.00)	0.00	(415,359.00)	-5.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,973,058.00)	3,532,807.00	(440,251.00)	(4,018,077.00)	3,602,718.00	(415,359.00)	-5.7%
TOTAL, EXPENDITURES			192,582,870.00	116,483,429.00	309,066,299.00	201,849,195.00	113,505,085.00	315,354,280.00	2.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	119,027.00	0.00	119,027.00	133,955.00	0.00	133,955.00	12.5%
(a) TOTAL, INTERFUND TRANSFERS IN			119,027.00	0.00	119,027.00	133,955.00	0.00	133,955.00	12.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	944,607.00	258,778.00	1,203,385.00	550,000.00	400,000.00	950,000.00	-21.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			944,607.00	258,778.00	1,203,385.00	550,000.00	400,000.00	950,000.00	-21.1%
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	(42,533,106.00)	42,533,106.00	0.00	(53,548,716.00)	53,548,716.00	0.00	0.0%
Contributions from Restricted Revenues		8990	292,721.00	(292,721.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(42,240,385.00)	42,240,385.00	0.00	(53,548,716.00)	53,548,716.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(43,065,965.00)	41,981,607.00	(1,084,358.00)	(53,964,761.00)	53,148,716.00	(816,045.00)	-24.7%

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	217,632,956.00	1,011,691.00	218,644,647.00	233,726,089.00	1,011,691.00	234,737,780.00	7.4%
2) Federal Revenue		8100-8299	0.00	21,433,306.00	21,433,306.00	0.00	12,079,180.00	12,079,180.00	-43.6%
3) Other State Revenue		8300-8599	7,135,317.00	63,836,693.00	70,972,010.00	7,868,776.00	43,532,764.00	51,401,540.00	-27.6%
4) Other Local Revenue		8600-8799	3,183,071.00	4,994,383.00	8,177,454.00	4,062,049.00	3,278,308.00	7,340,357.00	-10.2%
5) TOTAL, REVENUES			227,951,344.00	91,276,073.00	319,227,417.00	245,656,914.00	59,901,943.00	305,558,857.00	-4.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		109,085,517.00	68,334,392.00	177,419,909.00	113,281,006.00	67,770,080.00	181,051,086.00	2.0%
2) Instruction - Related Services	2000-2999		26,721,385.00	9,670,024.00	36,391,409.00	27,691,233.00	8,603,702.00	36,294,935.00	-0.3%
3) Pupil Services	3000-3999		18,809,515.00	13,466,775.00	32,276,290.00	21,999,410.00	14,118,063.00	36,117,473.00	11.9%
4) Ancillary Services	4000-4999		1,578,117.00	5,187,319.00	6,765,436.00	1,856,370.00	8,176,259.00	10,032,629.00	48.3%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		1,247,565.00	0.00	1,247,565.00	1,187,140.00	0.00	1,187,140.00	-4.8%
7) General Administration	7000-7999		11,259,717.00	4,488,624.00	15,748,341.00	11,416,687.00	4,679,191.00	16,095,878.00	2.2%
8) Plant Services	8000-8999		22,339,265.00	15,151,550.00	37,490,815.00	22,764,152.00	10,066,045.00	32,830,197.00	-12.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,541,789.00	184,745.00	1,726,534.00	1,653,197.00	91,745.00	1,744,942.00	1.1%
10) TOTAL, EXPENDITURES			192,582,870.00	116,483,429.00	309,066,299.00	201,849,195.00	113,505,085.00	315,354,280.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			35,368,474.00	(25,207,356.00)	10,161,118.00	43,807,719.00	(53,603,142.00)	(9,795,423.00)	-196.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	119,027.00	0.00	119,027.00	133,955.00	0.00	133,955.00	12.5%
b) Transfers Out		7600-7629	944,607.00	258,778.00	1,203,385.00	550,000.00	400,000.00	950,000.00	-21.1%
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	(42,240,385.00)	42,240,385.00	0.00	(53,548,716.00)	53,548,716.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(43,065,965.00)	41,981,607.00	(1,084,358.00)	(53,964,761.00)	53,148,716.00	(816,045.00)	-24.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,697,491.00)	16,774,251.00	9,076,760.00	(10,157,042.00)	(454,426.00)	(10,611,468.00)	-216.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	46,259,284.80	19,504,610.59	65,763,895.39	38,561,793.80	36,278,861.59	74,840,655.39	13.8%
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)			46,259,284.80	19,504,610.59	65,763,895.39	38,561,793.80	36,278,861.59	74,840,655.39	13.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,259,284.80	19,504,610.59	65,763,895.39	38,561,793.80	36,278,861.59	74,840,655.39	13.8%
2) Ending Balance, June 30 (E + F1e)			38,561,793.80	36,278,861.59	74,840,655.39	28,404,751.80	35,824,435.59	64,229,187.39	-14.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,178,904.05	0.00	1,178,904.05	56,980.00	0.00	56,980.00	-95.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	36,278,861.59	36,278,861.59	0.00	35,824,435.59	35,824,435.59	-1.3%
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	20,268,444.75	0.00	20,268,444.75	16,004,206.80	0.00	16,004,206.80	-21.0%
Cash with Fiscal Agent - Trust Account PERS/STRS	0000	9760	*5,023,573.02*		*5,023,573.02*			*0.00*	
Resource 0037: Instructional Materials & Curriculum Adoption	0000	9760	*3,631,993.00*		*3,631,993.00*			*0.00*	
Resource 0039: Technology & Info Systems	0000	9760	*570,932.00*		*570,932.00*			*0.00*	
Resource 0385: Athletics/PE	0000	9760	*165,393.00*		*165,393.00*			*0.00*	
Resource 0485: Medi-Cal Billing	0000	9760	*927,652.00*		*927,652.00*			*0.00*	
Resource 0711: Supplemental	0000	9760	*7,447,239.73*		*7,447,239.73*			*0.00*	
Resource 0712: CTE	0000	9760	*596,837.00*		*596,837.00*			*0.00*	
Resource 0730: Student Transportation	0000	9760	*805,225.00*		*805,225.00*			*0.00*	
Liability - Compensated Absences for 12 Month Employees	0000	9760	*1,099,600.00*		*1,099,600.00*			*0.00*	
Cash with Fiscal Agent - Trust Account PERS/STRS	0000	9760			*0.00*	*5,023,573.02*		*5,023,573.02*	
Resource 0037: Instructional Materials & Curriculum Adoption	0000	9760			*0.00*	*3,446,680.00*		*3,446,680.00*	
Resource 0039: Ed. Technology & Info Systems	0000	9760			*0.00*	*570,932.00*		*570,932.00*	
Resource 0385: Athletics/PE	0000	9760			*0.00*	*147,393.00*		*147,393.00*	
Resource 0485: Medi-Cal Billing	0000	9760			*0.00*	*890,834.00*		*890,834.00*	

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Resource 0711: Supplemental	0000	9760			*0.00*	*3,728,357.78*		*3,728,357.78*	
Resource 0712: CTE	0000	9760			*0.00*	*596,837.00*		*596,837.00*	
Resource 0730: Student Transportation	0000	9760			*0.00*	*500,000.00*		*500,000.00*	
Liability - Compensated Absences for 12 Month Employees	0000	9760			*0.00*	*1,099,600.00*		*1,099,600.00*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	7,435,445.00	0.00	7,435,445.00	2,778,565.00	0.00	2,778,565.00	-62.6%
Set-Aside for Alder Creek Elementary Startup	0000	9780	*300,000.00*		*300,000.00*			*0.00*	
Set-Aside for Professional Development Year 2	0000	9780	*3,000,000.00*		*3,000,000.00*			*0.00*	
Set-Aside for Safety Needs	0000	9780	*1,478,565.00*		*1,478,565.00*			*0.00*	
Set-Aside for Future District Uncertainties	0000	9780	*2,656,880.00*		*2,656,880.00*			*0.00*	
Set-Aside for Alder Creek Elementary Startup	0000	9780			*0.00*	*300,000.00*		*300,000.00*	
Set-Aside for Professional Development Year 2	0000	9780			*0.00*	*1,000,000.00*		*1,000,000.00*	
Set-Aside for Safety Needs	0000	9780			*0.00*	*1,478,565.00*		*1,478,565.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,604,000.00	0.00	9,604,000.00	9,490,000.00	0.00	9,490,000.00	-1.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	3,803,151.49	4,181,686.49
4203	ESSA: Title III, English Learner Student Program	3.00	3.00
6266	Educator Effectiveness, FY 2021-22	3,314,850.83	3,314,850.83
6300	Lottery: Instructional Materials	5,918,923.36	7,157,917.36
6500	Special Education	659,915.00	659,915.00
6537	Special Ed: Learning Recovery Support	.44	.44
6547	Special Education Early Intervention Preschool Grant	468,618.00	468,618.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	6,275,463.00	6,275,463.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	819,663.00	819,663.00
7311	Classified School Employee Professional Development Block Grant	74,897.10	29,121.10
7388	SB 117 COVID-19 LEA Response Funds	313,552.00	313,552.00
7412	A-G Access/Success Grant	439,747.00	349,067.00
7413	A-G Learning Loss Mitigation Grant	129,172.00	34,960.00
7425	Expanded Learning Opportunities (ELO) Grant	.68	.68
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	.20	.20
7435	Learning Recovery Emergency Block Grant	10,926,736.00	8,056,228.00
7810	Other Restricted State	80,014.00	80,014.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	280,727.90	1,174,914.90
9010	Other Restricted Local	2,773,426.59	2,908,460.59
Total, Restricted Balance		36,278,861.59	35,824,435.59

STANDARD ACCOUNT CODE STRUCTURE FORM

FUND 09

CHARTER SCHOOLS

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,671,906.00	1,359,740.00	-18.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	344,214.00	132,754.00	-61.4%
4) Other Local Revenue		8600-8799	20,385.00	6,500.00	-68.1%
5) TOTAL, REVENUES			2,036,505.00	1,498,994.00	-26.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	920,766.00	692,700.00	-24.8%
2) Classified Salaries		2000-2999	96,170.00	107,326.00	11.6%
3) Employee Benefits		3000-3999	457,555.00	284,679.00	-37.8%
4) Books and Supplies		4000-4999	74,648.00	132,921.00	78.1%
5) Services and Other Operating Expenditures		5000-5999	425,307.00	277,077.00	-34.9%
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	1,410.00	4,291.00	204.3%
9) TOTAL, EXPENDITURES			1,975,856.00	1,498,994.00	-24.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			60,649.00	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)			60,649.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	514,122.27	574,771.27	11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			514,122.27	574,771.27	11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			514,122.27	574,771.27	11.8%
2) Ending Balance, June 30 (E + F1e)			574,771.27	574,771.27	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	16,692.83	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	248,618.49	265,311.32	6.7%
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	299,459.95	309,459.95	3.3%
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	1,013,746.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	230.00		
c) in Revolving Cash Account		9130	10,000.00		
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	16,692.83		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,040,669.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,040,669.41		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	610,229.00	523,953.00	-14.1%
Education Protection Account State Aid - Current Year		8012	430,352.00	360,580.00	-16.2%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	631,325.00	475,207.00	-24.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,671,906.00	1,359,740.00	-18.7%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,473.00	2,439.00	-45.5%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Lottery - Unrestricted and Instructional Materials		8560	40,919.00	29,151.00	-28.8%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	298,822.00	101,164.00	-66.1%
TOTAL, OTHER STATE REVENUE			344,214.00	132,754.00	-61.4%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,177.00	5,000.00	-58.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	8,208.00	1,500.00	-81.7%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,385.00	6,500.00	-68.1%
TOTAL, REVENUES			2,036,505.00	1,498,994.00	-26.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	782,394.00	563,416.00	-28.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	138,372.00	129,284.00	-6.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			920,766.00	692,700.00	-24.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	9,312.00	24,717.00	165.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	85,994.00	82,609.00	-3.9%
Other Classified Salaries		2900	864.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			96,170.00	107,326.00	11.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	309,350.00	132,307.00	-57.2%
PERS		3201-3202	22,839.00	28,636.00	25.4%
OASDI/Medicare/Alternative		3301-3302	20,974.00	18,259.00	-12.9%
Health and Welfare Benefits		3401-3402	75,255.00	93,313.00	24.0%
Unemployment Insurance		3501-3502	5,099.00	402.00	-92.1%
Workers' Compensation		3601-3602	15,236.00	11,762.00	-22.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,802.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			457,555.00	284,679.00	-37.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,467.00	10,497.00	92.0%
Materials and Supplies		4300	64,490.00	122,424.00	89.8%
Noncapitalized Equipment		4400	4,691.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			74,648.00	132,921.00	78.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,544.00	0.00	-100.0%
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	2,216.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	316,345.00	247,077.00	-21.9%
Professional/Consulting Services and Operating Expenditures		5800	86,602.00	30,000.00	-65.4%
Communications		5900	600.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			425,307.00	277,077.00	-34.9%
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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	1,410.00	4,291.00	204.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,410.00	4,291.00	204.3%
TOTAL, EXPENDITURES			1,975,856.00	1,498,994.00	-24.1%
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%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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	1,671,906.00	1,359,740.00	-18.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	344,214.00	132,754.00	-61.4%
4) Other Local Revenue		8600-8799	20,385.00	6,500.00	-68.1%
5) TOTAL, REVENUES			2,036,505.00	1,498,994.00	-26.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,307,422.00	915,572.00	-30.0%
2) Instruction - Related Services	2000-2999		332,011.00	298,140.00	-10.2%
3) Pupil Services	3000-3999		12,668.00	13,026.00	2.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		317,755.00	251,368.00	-20.9%
8) Plant Services	8000-8999		6,000.00	20,888.00	248.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,975,856.00	1,498,994.00	-24.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			60,649.00	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)			60,649.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	514,122.27	574,771.27	11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			514,122.27	574,771.27	11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			514,122.27	574,771.27	11.8%
2) Ending Balance, June 30 (E + F1e)			574,771.27	574,771.27	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	16,692.83	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	248,618.49	265,311.32	6.7%
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	299,459.95	309,459.95	3.3%
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
6266	Educator Effectiveness, FY 2021-22	27,965.17	44,658.00
6300	Lottery: Instructional Materials	41,269.32	41,269.32
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	81,221.00	81,221.00
7311	Classified School Employee Professional Development Block Grant	232.00	232.00
7425	Expanded Learning Opportunities (ELO) Grant	8,046.00	8,046.00
7435	Learning Recovery Emergency Block Grant	88,571.00	88,571.00
9010	Other Restricted Local	1,314.00	1,314.00
Total, Restricted Balance		248,618.49	265,311.32

STANDARD ACCOUNT CODE STRUCTURE FORM

FUND 11

ADULT EDUCATION

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	334,145.00	334,145.00	0.0%
3) Other State Revenue		8300-8599	935,992.00	876,073.00	-6.4%
4) Other Local Revenue		8600-8799	350,503.00	301,700.00	-13.9%
5) TOTAL, REVENUES			1,620,640.00	1,511,918.00	-6.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	681,690.00	634,449.00	-6.9%
2) Classified Salaries		2000-2999	365,568.00	386,058.00	5.6%
3) Employee Benefits		3000-3999	354,239.00	353,323.00	-0.3%
4) Books and Supplies		4000-4999	124,727.00	29,901.00	-76.0%
5) Services and Other Operating Expenditures		5000-5999	133,457.00	48,358.00	-63.8%
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	42,691.00	35,043.00	-17.9%
9) TOTAL, EXPENDITURES			1,702,372.00	1,487,132.00	-12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(81,732.00)	24,786.00	-130.3%
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)			(81,732.00)	24,786.00	-130.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,086,553.71	1,004,821.71	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,086,553.71	1,004,821.71	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,086,553.71	1,004,821.71	-7.5%
2) Ending Balance, June 30 (E + F1e)			1,004,821.71	1,029,607.71	2.5%
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	92,563.65	92,662.65	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	912,258.42	936,945.42	2.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.36)	(.36)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	776,042.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	19,114.40		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

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			795,157.25		
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)			795,157.25		
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	334,145.00	334,145.00	0.0%
TOTAL, FEDERAL REVENUE			334,145.00	334,145.00	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	850,983.00	826,073.00	-2.9%
All Other State Revenue	All Other	8590	85,009.00	50,000.00	-41.2%
TOTAL, OTHER STATE REVENUE			935,992.00	876,073.00	-6.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,109.00	6,000.00	-34.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	154,052.00	177,800.00	15.4%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	187,342.00	117,900.00	-37.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			350,503.00	301,700.00	-13.9%
TOTAL, REVENUES			1,620,640.00	1,511,918.00	-6.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	545,943.00	498,702.00	-8.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	135,747.00	135,747.00	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			681,690.00	634,449.00	-6.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	25,163.00	25,541.00	1.5%
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	283,058.00	298,158.00	5.3%
Other Classified Salaries		2900	57,347.00	62,359.00	8.7%
TOTAL, CLASSIFIED SALARIES			365,568.00	386,058.00	5.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	177,499.00	120,357.00	-32.2%
PERS		3201-3202	77,381.00	103,004.00	33.1%
OASDI/Medicare/Alternative		3301-3302	34,481.00	38,747.00	12.4%
Health and Welfare Benefits		3401-3402	37,671.00	68,361.00	81.5%
Unemployment Insurance		3501-3502	5,246.00	516.00	-90.2%
Workers' Compensation		3601-3602	15,655.00	15,007.00	-4.1%
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	6,306.00	7,331.00	16.3%
TOTAL, EMPLOYEE BENEFITS			354,239.00	353,323.00	-0.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	10,702.00	0.00	-100.0%
Materials and Supplies		4300	114,025.00	29,901.00	-73.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			124,727.00	29,901.00	-76.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,714.00	721.00	-94.3%
Dues and Memberships		5300	405.00	0.00	-100.0%
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	24,238.00	13,632.00	-43.8%
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	93,421.00	34,005.00	-63.6%
Communications		5900	2,679.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			133,457.00	48,358.00	-63.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	42,691.00	35,043.00	-17.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			42,691.00	35,043.00	-17.9%
TOTAL, EXPENDITURES			1,702,372.00	1,487,132.00	-12.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	334,145.00	334,145.00	0.0%
3) Other State Revenue		8300-8599	935,992.00	876,073.00	-6.4%
4) Other Local Revenue		8600-8799	350,503.00	301,700.00	-13.9%
5) TOTAL, REVENUES			1,620,640.00	1,511,918.00	-6.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		977,425.00	795,967.00	-18.6%
2) Instruction - Related Services	2000-2999		682,256.00	656,122.00	-3.8%
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		42,691.00	35,043.00	-17.9%
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			1,702,372.00	1,487,132.00	-12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(81,732.00)	24,786.00	-130.3%
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)			(81,732.00)	24,786.00	-130.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,086,553.71	1,004,821.71	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,086,553.71	1,004,821.71	-7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,086,553.71	1,004,821.71	-7.5%
2) Ending Balance, June 30 (E + F1e)			1,004,821.71	1,029,607.71	2.5%
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	92,563.65	92,662.65	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	912,258.42	936,945.42	2.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(.36)	(.36)	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6371	CalWORKs for ROCP or Adult Education	65,424.46	65,523.46
9010	Other Restricted Local	27,139.19	27,139.19
Total, Restricted Balance		92,563.65	92,662.65

STANDARD ACCOUNT CODE STRUCTURE FORM

FUND 12

CHILD DEVELOPMENT

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	2,600,329.00	2,759,184.00	6.1%
4) Other Local Revenue		8600-8799	34,476.00	0.00	-100.0%
5) TOTAL, REVENUES			2,634,805.00	2,759,184.00	4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	99,288.00	99,414.00	0.1%
2) Classified Salaries		2000-2999	1,450,165.00	1,481,475.00	2.2%
3) Employee Benefits		3000-3999	653,016.00	704,188.00	7.8%
4) Books and Supplies		4000-4999	206,207.00	204,825.00	-0.7%
5) Services and Other Operating Expenditures		5000-5999	69,458.00	44,554.00	-35.9%
6) Capital Outlay		6000-6999	0.00	223,300.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	122,196.00	112,406.00	-8.0%
9) TOTAL, EXPENDITURES			2,600,330.00	2,870,162.00	10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,475.00	(110,978.00)	-421.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			34,475.00	(110,978.00)	-421.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	476,344.96	510,819.96	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			476,344.96	510,819.96	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			476,344.96	510,819.96	7.2%
2) Ending Balance, June 30 (E + F1e)			510,819.96	399,841.96	-21.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	510,819.96	399,841.96	-21.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,421,966.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
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			1,421,966.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	128.48		
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			128.48		
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)			1,421,838.18		
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	2,518,975.00	2,709,444.00	7.6%
All Other State Revenue	All Other	8590	81,354.00	49,740.00	-38.9%
TOTAL, OTHER STATE REVENUE			2,600,329.00	2,759,184.00	6.1%
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	34,475.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,476.00	0.00	-100.0%
TOTAL, REVENUES			2,634,805.00	2,759,184.00	4.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,054.00	1,500.00	-27.0%
Certificated Pupil Support Salaries		1200	60,127.00	58,627.00	-2.5%
Certificated Supervisors' and Administrators' Salaries		1300	37,107.00	39,287.00	5.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			99,288.00	99,414.00	0.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,340,269.00	1,281,871.00	-4.4%
Classified Support Salaries		2200	800.00	85,802.00	10,625.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	109,096.00	113,802.00	4.3%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,450,165.00	1,481,475.00	2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	27,843.00	18,989.00	-31.8%
PERS		3201-3202	318,017.00	385,223.00	21.1%
OASDI/Medicare/Alternative		3301-3302	119,360.00	114,836.00	-3.8%
Health and Welfare Benefits		3401-3402	142,615.00	148,590.00	4.2%
Unemployment Insurance		3501-3502	8,225.00	850.00	-89.7%
Workers' Compensation		3601-3602	24,526.00	23,270.00	-5.1%
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	12,430.00	12,430.00	0.0%
TOTAL, EMPLOYEE BENEFITS			653,016.00	704,188.00	7.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,139.00	10,000.00	367.5%
Materials and Supplies		4300	190,406.00	186,825.00	-1.9%
Noncapitalized Equipment		4400	13,662.00	8,000.00	-41.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			206,207.00	204,825.00	-0.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,746.00	7,300.00	-16.5%
Dues and Memberships		5300	600.00	750.00	25.0%
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	1,000.00	1,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	34,336.00	29,324.00	-14.6%
Professional/Consulting Services and Operating Expenditures		5800	24,296.00	5,700.00	-76.5%
Communications		5900	480.00	480.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,458.00	44,554.00	-35.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	223,300.00	New
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	223,300.00	New
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	122,196.00	112,406.00	-8.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			122,196.00	112,406.00	-8.0%
TOTAL, EXPENDITURES			2,600,330.00	2,870,162.00	10.4%
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	2,600,329.00	2,759,184.00	6.1%
4) Other Local Revenue		8600-8799	34,476.00	0.00	-100.0%
5) TOTAL, REVENUES			2,634,805.00	2,759,184.00	4.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,138,320.00	2,076,488.00	-2.9%
2) Instruction - Related Services	2000-2999		212,688.00	220,264.00	3.6%
3) Pupil Services	3000-3999		80,154.00	199,988.00	149.5%
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		122,196.00	112,406.00	-8.0%
8) Plant Services	8000-8999		46,972.00	261,016.00	455.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,600,330.00	2,870,162.00	10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			34,475.00	(110,978.00)	-421.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			34,475.00	(110,978.00)	-421.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	476,344.96	510,819.96	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			476,344.96	510,819.96	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			476,344.96	510,819.96	7.2%
2) Ending Balance, June 30 (E + F1e)			510,819.96	399,841.96	-21.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	510,819.96	399,841.96	-21.7%
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	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
5059	Child Development: ARP California State Preschool Program One-time Stipend	125,002.46	14,024.46
6130	Child Development: Center-Based Reserve Account	385,817.50	385,817.50
Total, Restricted Balance		510,819.96	399,841.96

STANDARD ACCOUNT CODE STRUCTURE FORM

FUND 13

CAFETERIA FUND

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	5,350,000.00	5,350,000.00	0.0%
3) Other State Revenue		8300-8599	6,100,000.00	6,100,000.00	0.0%
4) Other Local Revenue		8600-8799	49,900.00	49,900.00	0.0%
5) TOTAL, REVENUES			11,499,900.00	11,499,900.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,359,611.00	3,581,455.00	6.6%
3) Employee Benefits		3000-3999	1,286,194.00	1,526,724.00	18.7%
4) Books and Supplies		4000-4999	4,482,351.00	4,175,645.00	-6.8%
5) Services and Other Operating Expenditures		5000-5999	282,954.00	236,943.00	-16.3%
6) Capital Outlay		6000-6999	353,135.00	244,712.00	-30.7%
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	273,954.00	263,619.00	-3.8%
9) TOTAL, EXPENDITURES			10,038,199.00	10,029,098.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,461,701.00	1,470,802.00	0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,461,701.00	1,470,802.00	0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,538,691.78	5,000,392.78	41.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,538,691.78	5,000,392.78	41.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,538,691.78	5,000,392.78	41.3%
2) Ending Balance, June 30 (E + F1e)			5,000,392.78	6,471,194.78	29.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,994,832.78	6,465,634.78	29.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,560.00	5,560.00	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	2,890,744.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5,253.29		
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			2,895,997.93		
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	1,159.53		
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			1,159.53		
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)			2,894,838.40		
FEDERAL REVENUE					
Child Nutrition Programs		8220	5,350,000.00	5,350,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,350,000.00	5,350,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,100,000.00	6,100,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,100,000.00	6,100,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	32,000.00	32,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,900.00	2,900.00	0.0%
TOTAL, OTHER LOCAL REVENUE			49,900.00	49,900.00	0.0%
TOTAL, REVENUES			11,499,900.00	11,499,900.00	0.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,745,038.00	2,912,796.00	6.1%
Classified Supervisors' and Administrators' Salaries		2300	503,659.00	559,056.00	11.0%
Clerical, Technical and Office Salaries		2400	110,914.00	109,603.00	-1.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,359,611.00	3,581,455.00	6.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	729,622.00	880,017.00	20.6%
OASDI/Medicare/Alternative		3301-3302	256,752.00	285,648.00	11.3%
Health and Welfare Benefits		3401-3402	215,099.00	286,650.00	33.3%
Unemployment Insurance		3501-3502	16,979.00	1,920.00	-88.7%
Workers' Compensation		3601-3602	50,177.00	54,924.00	9.5%

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	17,565.00	17,565.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,286,194.00	1,526,724.00	18.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	482,145.00	482,145.00	0.0%
Noncapitalized Equipment		4400	123,500.00	123,500.00	0.0%
Food		4700	3,876,706.00	3,570,000.00	-7.9%
TOTAL, BOOKS AND SUPPLIES			4,482,351.00	4,175,645.00	-6.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,657.00	17,657.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	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	111,650.00	111,650.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,000.00	(34,000.00)	-383.3%
Professional/Consulting Services and Operating Expenditures		5800	135,223.00	135,212.00	0.0%
Communications		5900	4,924.00	4,924.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			282,954.00	236,943.00	-16.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	353,135.00	244,712.00	-30.7%
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			353,135.00	244,712.00	-30.7%
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	273,954.00	263,619.00	-3.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			273,954.00	263,619.00	-3.8%
TOTAL, EXPENDITURES			10,038,199.00	10,029,098.00	-0.1%
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	5,350,000.00	5,350,000.00	0.0%
3) Other State Revenue		8300-8599	6,100,000.00	6,100,000.00	0.0%
4) Other Local Revenue		8600-8799	49,900.00	49,900.00	0.0%
5) TOTAL, REVENUES			11,499,900.00	11,499,900.00	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		9,764,245.00	9,765,479.00	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		273,954.00	263,619.00	-3.8%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,038,199.00	10,029,098.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,461,701.00	1,470,802.00	0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,461,701.00	1,470,802.00	0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,538,691.78	5,000,392.78	41.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,538,691.78	5,000,392.78	41.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,538,691.78	5,000,392.78	41.3%
2) Ending Balance, June 30 (E + F1e)			5,000,392.78	6,471,194.78	29.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,994,832.78	6,465,634.78	29.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,560.00	5,560.00	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)	4,799,927.00	6,266,140.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	194,905.00	199,494.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	.78	.78
Total, Restricted Balance		4,994,832.78	6,465,634.78

STANDARD ACCOUNT CODE STRUCTURE FORM

FUND 14

DEFERRED MAINTENANCE

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	650,566.00	650,566.00	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	(1,448.00)	2,500.00	-272.7%
5) TOTAL, REVENUES			649,118.00	653,066.00	0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	128,140.00	0.00	-100.0%
3) Employee Benefits		3000-3999	46,061.00	0.00	-100.0%
4) Books and Supplies		4000-4999	50,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	708,145.00	699,000.00	-1.3%
6) Capital Outlay		6000-6999	778,708.00	700,000.00	-10.1%
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			1,711,054.00	1,399,000.00	-18.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,061,936.00)	(745,934.00)	-29.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	675,000.00	950,000.00	40.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			675,000.00	950,000.00	40.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(386,936.00)	204,066.00	-152.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	391,220.75	4,284.75	-98.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			391,220.75	4,284.75	-98.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			391,220.75	4,284.75	-98.9%
2) Ending Balance, June 30 (E + F1e)			4,284.75	208,350.75	4,762.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,284.75	208,350.75	4,762.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	120,187.65		
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			120,187.65		
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)			120,187.65		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	650,566.00	650,566.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			650,566.00	650,566.00	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	(1,448.00)	2,500.00	-272.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(1,448.00)	2,500.00	-272.7%
TOTAL, REVENUES			649,118.00	653,066.00	0.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	77,786.00	0.00	-100.0%
Other Classified Salaries		2900	50,354.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			128,140.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	20,449.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	6,844.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	17,004.00	0.00	-100.0%
Unemployment Insurance		3501-3502	440.00	0.00	-100.0%
Workers' Compensation		3601-3602	1,324.00	0.00	-100.0%
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			46,061.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	50,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			50,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	708,145.00	699,000.00	-1.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			708,145.00	699,000.00	-1.3%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	778,708.00	700,000.00	-10.1%
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			778,708.00	700,000.00	-10.1%
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			1,711,054.00	1,399,000.00	-18.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	675,000.00	950,000.00	40.7%
(a) TOTAL, INTERFUND TRANSFERS IN			675,000.00	950,000.00	40.7%
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)			675,000.00	950,000.00	40.7%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	650,566.00	650,566.00	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	(1,448.00)	2,500.00	-272.7%
5) TOTAL, REVENUES			649,118.00	653,066.00	0.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,711,054.00	1,399,000.00	-18.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,711,054.00	1,399,000.00	-18.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,061,936.00)	(745,934.00)	-29.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	675,000.00	950,000.00	40.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			675,000.00	950,000.00	40.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(386,936.00)	204,066.00	-152.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	391,220.75	4,284.75	-98.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			391,220.75	4,284.75	-98.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			391,220.75	4,284.75	-98.9%
2) Ending Balance, June 30 (E + F1e)			4,284.75	208,350.75	4,762.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,284.75	208,350.75	4,762.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

STANDARD ACCOUNT CODE STRUCTURE FORM

FUND 21

BUILDING FUND

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,315,613.00	880,000.00	-86.1%
5) TOTAL, REVENUES			6,315,613.00	880,000.00	-86.1%
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	248,767.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	307,075.00	163,100.00	-46.9%
6) Capital Outlay		6000-6999	45,711,651.00	60,962,904.00	33.4%
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			46,267,493.00	61,126,004.00	32.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,951,880.00)	(60,246,004.00)	50.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,439,017.00	15,616,638.00	16.2%
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			13,439,017.00	15,616,638.00	16.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,512,863.00)	(44,629,366.00)	68.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,433,983.12	107,921,120.12	-19.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,433,983.12	107,921,120.12	-19.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,433,983.12	107,921,120.12	-19.7%
2) Ending Balance, June 30 (E + F1e)			107,921,120.12	63,291,754.12	-41.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	107,921,120.12	63,291,754.12	-41.4%
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	45,245,865.09		
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	87,080,404.87		
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			132,326,269.96		
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	78,214.34		
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			78,214.34		
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)			132,248,055.62		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,707,109.00	880,000.00	-76.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,608,504.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,315,613.00	880,000.00	-86.1%
TOTAL, REVENUES			6,315,613.00	880,000.00	-86.1%
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	85,571.00	0.00	-100.0%
Noncapitalized Equipment		4400	163,196.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			248,767.00	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	307,075.00	163,100.00	-46.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			307,075.00	163,100.00	-46.9%
CAPITAL OUTLAY					
Land		6100	9,500,000.00	0.00	-100.0%
Land Improvements		6170	680,714.00	17,825.00	-97.4%
Buildings and Improvements of Buildings		6200	34,577,241.00	60,045,079.00	73.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	953,696.00	900,000.00	-5.6%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			45,711,651.00	60,962,904.00	33.4%
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			46,267,493.00	61,126,004.00	32.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	13,439,017.00	15,616,638.00	16.2%
(a) TOTAL, INTERFUND TRANSFERS IN			13,439,017.00	15,616,638.00	16.2%
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)			13,439,017.00	15,616,638.00	16.2%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,315,613.00	880,000.00	-86.1%
5) TOTAL, REVENUES			6,315,613.00	880,000.00	-86.1%
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		46,267,493.00	61,126,004.00	32.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			46,267,493.00	61,126,004.00	32.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(39,951,880.00)	(60,246,004.00)	50.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,439,017.00	15,616,638.00	16.2%
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			13,439,017.00	15,616,638.00	16.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(26,512,863.00)	(44,629,366.00)	68.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,433,983.12	107,921,120.12	-19.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,433,983.12	107,921,120.12	-19.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,433,983.12	107,921,120.12	-19.7%
2) Ending Balance, June 30 (E + F1e)			107,921,120.12	63,291,754.12	-41.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	107,921,120.12	63,291,754.12	-41.4%
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

STANDARD ACCOUNT CODE STRUCTURE FORM

FUND 25

CAPTIAL FACILITIES

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	14,765,352.00	14,329,280.00	-3.0%
5) TOTAL, REVENUES			14,765,352.00	14,329,280.00	-3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	720,929.00	627,173.00	-13.0%
3) Employee Benefits		3000-3999	299,411.00	293,134.00	-2.1%
4) Books and Supplies		4000-4999	498,781.00	8,000.00	-98.4%
5) Services and Other Operating Expenditures		5000-5999	119,986.00	92,350.00	-23.0%
6) Capital Outlay		6000-6999	5,926,487.00	2,739,254.00	-53.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,565,594.00	3,759,911.00	-50.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,199,758.00	10,569,369.00	46.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,778.00	0.00	-100.0%
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			8,778.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,208,536.00	10,569,369.00	46.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,730,315.52	64,938,851.52	12.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,730,315.52	64,938,851.52	12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,730,315.52	64,938,851.52	12.5%
2) Ending Balance, June 30 (E + F1e)			64,938,851.52	75,508,220.52	16.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	675,999.21	351,999.21	-47.9%
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	64,262,852.31	75,156,221.31	17.0%
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	68,398,870.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	40,779.59		
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			68,439,649.75		
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)			68,439,649.75		
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	676,000.00	379,280.00	-43.9%
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	1,087,352.00	950,000.00	-12.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	13,000,000.00	13,000,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,765,352.00	14,329,280.00	-3.0%
TOTAL, REVENUES			14,765,352.00	14,329,280.00	-3.0%
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	21,105.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	477,595.00	412,700.00	-13.6%
Clerical, Technical and Office Salaries		2400	222,229.00	214,473.00	-3.5%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			720,929.00	627,173.00	-13.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,008.00	0.00	-100.0%
PERS		3201-3202	159,035.00	167,337.00	5.2%
OASDI/Medicare/Alternative		3301-3302	51,980.00	46,116.00	-11.3%
Health and Welfare Benefits		3401-3402	72,034.00	70,134.00	-2.6%
Unemployment Insurance		3501-3502	3,813.00	320.00	-91.6%
Workers' Compensation		3601-3602	10,541.00	9,227.00	-12.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			299,411.00	293,134.00	-2.1%
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	313,874.00	8,000.00	-97.5%
Noncapitalized Equipment		4400	184,907.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			498,781.00	8,000.00	-98.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,000.00	21,000.00	110.0%
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	550.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	103,436.00	65,350.00	-36.8%
Communications		5900	6,000.00	6,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			119,986.00	92,350.00	-23.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	313,955.00	208,804.00	-33.5%
Buildings and Improvements of Buildings		6200	5,578,088.00	1,066,450.00	-80.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	34,444.00	1,464,000.00	4,150.4%
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			5,926,487.00	2,739,254.00	-53.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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			7,565,594.00	3,759,911.00	-50.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	8,778.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,778.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8,778.00	0.00	-100.0%

STANDARD ACCOUNT CODE STRUCTURE FORM

FUND 35

COUNTY SCHOOL FACILITIES

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	9,144,641.00	15,616,638.00	70.8%
4) Other Local Revenue		8600-8799	27,805.00	3,000.00	-89.2%
5) TOTAL, REVENUES			9,172,446.00	15,619,638.00	70.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	702,824.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			702,824.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,469,622.00	15,619,638.00	84.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,439,017.00	15,616,638.00	36.5%
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			(11,439,017.00)	(15,616,638.00)	36.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,969,395.00)	3,000.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,986,572.26	17,177.26	-99.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,986,572.26	17,177.26	-99.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,986,572.26	17,177.26	-99.4%
2) Ending Balance, June 30 (E + F1e)			17,177.26	20,177.26	17.5%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	17,177.26	20,177.26	17.5%
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	31,950.62		
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			31,950.62		
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)			31,950.62		
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	9,144,641.00	15,616,638.00	70.8%
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			9,144,641.00	15,616,638.00	70.8%
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	27,805.00	3,000.00	-89.2%
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			27,805.00	3,000.00	-89.2%
TOTAL, REVENUES			9,172,446.00	15,619,638.00	70.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	20,445.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	679,924.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,455.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			702,824.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			702,824.00	0.00	-100.0%
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	11,439,017.00	15,616,638.00	36.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,439,017.00	15,616,638.00	36.5%
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)			(11,439,017.00)	(15,616,638.00)	36.5%

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	9,144,641.00	15,616,638.00	70.8%
4) Other Local Revenue		8600-8799	27,805.00	3,000.00	-89.2%
5) TOTAL, REVENUES			9,172,446.00	15,619,638.00	70.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		702,824.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			702,824.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			8,469,622.00	15,619,638.00	84.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,439,017.00	15,616,638.00	36.5%
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			(11,439,017.00)	(15,616,638.00)	36.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(2,969,395.00)	3,000.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,986,572.26	17,177.26	-99.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,986,572.26	17,177.26	-99.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,986,572.26	17,177.26	-99.4%
2) Ending Balance, June 30 (E + F1e)			17,177.26	20,177.26	17.5%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	17,177.26	20,177.26	17.5%
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

STANDARD ACCOUNT CODE STRUCTURE FORM

FUND 40

SPECIAL RESERVE

CAPITL PROJECTS

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	858,057.00	692,601.00	-19.3%
5) TOTAL, REVENUES			858,057.00	692,601.00	-19.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	295,251.00	267,931.00	-9.3%
3) Employee Benefits		3000-3999	111,884.00	119,268.00	6.6%
4) Books and Supplies		4000-4999	33,960.00	13,700.00	-59.7%
5) Services and Other Operating Expenditures		5000-5999	255,845.00	18,648.00	-92.7%
6) Capital Outlay		6000-6999	3,010,041.00	262,000.00	-91.3%
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			3,706,981.00	681,547.00	-81.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,848,924.00)	11,054.00	-100.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	494,607.00	200,000.00	-59.6%
b) Transfers Out		7600-7629	2,100,000.00	200,000.00	-90.5%
2) Other Sources/Uses					
a) Sources		8930-8979	2,032,643.00	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			427,250.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,421,674.00)	11,054.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,129,425.92	3,707,751.92	-39.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,129,425.92	3,707,751.92	-39.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,129,425.92	3,707,751.92	-39.5%
2) Ending Balance, June 30 (E + F1e)			3,707,751.92	3,718,805.92	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,707,751.92	3,718,805.92	0.3%
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	4,409,836.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	31,001.24		
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	358,611.97		

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			4,799,449.93		
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	359.69		
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			359.69		
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)			4,799,090.24		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	648,648.00	526,401.00	-18.8%
Interest		8660	84,291.00	40,000.00	-52.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	125,118.00	126,200.00	0.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			858,057.00	692,601.00	-19.3%
TOTAL, REVENUES			858,057.00	692,601.00	-19.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	75,093.00	62,885.00	-16.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	57,864.00	51,210.00	-11.5%
Other Classified Salaries		2900	162,294.00	153,836.00	-5.2%
TOTAL, CLASSIFIED SALARIES			295,251.00	267,931.00	-9.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	49,891.00	67,609.00	35.5%
OASDI/Medicare/Alternative		3301-3302	21,234.00	20,464.00	-3.6%
Health and Welfare Benefits		3401-3402	35,244.00	27,120.00	-23.1%
Unemployment Insurance		3501-3502	1,386.00	136.00	-90.2%
Workers' Compensation		3601-3602	4,129.00	3,939.00	-4.6%
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			111,884.00	119,268.00	6.6%

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	26,534.00	8,700.00	-67.2%
Noncapitalized Equipment		4400	7,426.00	5,000.00	-32.7%
TOTAL, BOOKS AND SUPPLIES			33,960.00	13,700.00	-59.7%
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	50,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,750.00	1,000.00	-42.9%
Professional/Consulting Services and Operating Expenditures		5800	204,095.00	17,648.00	-91.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			255,845.00	18,648.00	-92.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,182,768.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,577,273.00	262,000.00	-83.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	250,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,010,041.00	262,000.00	-91.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,706,981.00	681,547.00	-81.6%
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	494,607.00	200,000.00	-59.6%
(a) TOTAL, INTERFUND TRANSFERS IN			494,607.00	200,000.00	-59.6%
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	2,100,000.00	200,000.00	-90.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,100,000.00	200,000.00	-90.5%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	2,032,643.00	0.00	-100.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			2,032,643.00	0.00	-100.0%
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)			427,250.00	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	858,057.00	692,601.00	-19.3%
5) TOTAL, REVENUES			858,057.00	692,601.00	-19.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,706,981.00	681,547.00	-81.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,706,981.00	681,547.00	-81.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(2,848,924.00)	11,054.00	-100.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	494,607.00	200,000.00	-59.6%
b) Transfers Out		7600-7629	2,100,000.00	200,000.00	-90.5%
2) Other Sources/Uses					
a) Sources		8930-8979	2,032,643.00	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			427,250.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(2,421,674.00)	11,054.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,129,425.92	3,707,751.92	-39.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,129,425.92	3,707,751.92	-39.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,129,425.92	3,707,751.92	-39.5%
2) Ending Balance, June 30 (E + F1e)			3,707,751.92	3,718,805.92	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,707,751.92	3,718,805.92	0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

STANDARD ACCOUNT CODE STRUCTURE FORM

FUND 63

OTHER ENTERPRISE

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,632,462.00	3,183,000.00	20.9%
5) TOTAL, REVENUES			2,632,462.00	3,183,000.00	20.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,496,130.00	1,844,516.00	23.3%
3) Employee Benefits		3000-3999	684,508.00	915,560.00	33.8%
4) Books and Supplies		4000-4999	61,302.00	80,000.00	30.5%
5) Services and Other Operating Expenses		5000-5999	162,634.00	183,735.00	13.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,404,574.00	3,023,811.00	25.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			227,888.00	159,189.00	-30.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	125,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	119,027.00	133,955.00	12.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,973.00	(133,955.00)	-2,342.7%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			233,861.00	25,234.00	-89.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	353,680.34	587,541.34	66.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			353,680.34	587,541.34	66.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			353,680.34	587,541.34	66.1%
2) Ending Net Position, June 30 (E + F1e)			587,541.34	612,775.34	4.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	587,541.34	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	612,775.34	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,454,734.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	216,075.61		
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	1,854.46		
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			2,672,664.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	438,096.00		
2) TOTAL, DEFERRED OUTFLOWS			438,096.00		
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	1,845,603.00		
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			1,845,603.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	729,382.00		
2) TOTAL, DEFERRED INFLOWS			729,382.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			535,775.97		
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					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	31,462.00	10,000.00	-68.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	2,600,000.00	3,168,000.00	21.8%
Other Local Revenue					
All Other Local Revenue		8699	1,000.00	5,000.00	400.0%
TOTAL, OTHER LOCAL REVENUE			2,632,462.00	3,183,000.00	20.9%
TOTAL, REVENUES			2,632,462.00	3,183,000.00	20.9%
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	1,206,804.00	1,552,211.00	28.6%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	102,652.00	102,255.00	-0.4%
Clerical, Technical and Office Salaries		2400	186,674.00	190,050.00	1.8%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,496,130.00	1,844,516.00	23.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	330,219.00	481,609.00	45.8%
OASDI/Medicare/Alternative		3301-3302	114,987.00	141,178.00	22.8%
Health and Welfare Benefits		3401-3402	198,992.00	254,235.00	27.8%
Unemployment Insurance		3501-3502	7,502.00	956.00	-87.3%
Workers' Compensation		3601-3602	22,372.00	27,146.00	21.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,436.00	10,436.00	0.0%
TOTAL, EMPLOYEE BENEFITS			684,508.00	915,560.00	33.8%
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	61,302.00	80,000.00	30.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			61,302.00	80,000.00	30.5%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,000.00	4,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	447.00	650.00	45.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	77,827.00	88,585.00	13.8%
Professional/Consulting Services and					
Operating Expenditures		5800	80,000.00	90,000.00	12.5%
Communications		5900	360.00	500.00	38.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			162,634.00	183,735.00	13.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,404,574.00	3,023,811.00	25.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	125,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			125,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	119,027.00	133,955.00	12.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			119,027.00	133,955.00	12.5%
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%

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)			5,973.00	(133,955.00)	-2,342.7%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,632,462.00	3,183,000.00	20.9%
5) TOTAL, REVENUES			2,632,462.00	3,183,000.00	20.9%
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		2,404,574.00	3,023,811.00	25.8%
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			2,404,574.00	3,023,811.00	25.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			227,888.00	159,189.00	-30.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	125,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	119,027.00	133,955.00	12.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,973.00	(133,955.00)	-2,342.7%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			233,861.00	25,234.00	-89.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	353,680.34	587,541.34	66.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			353,680.34	587,541.34	66.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			353,680.34	587,541.34	66.1%
2) Ending Net Position, June 30 (E + F1e)			587,541.34	612,775.34	4.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	587,541.34	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	612,775.34	New

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

SCHOOL FINANCE
GLOSSARY OF TERMS

AVERAGE DAILY ATTENDANCE (ADA)

There are several kinds of attendance and these are counted in different ways. 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. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours. 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). See Attendance Reports.) See also Concurrently Enrolled for a further definition of ADA.

BASE REVENUE LIMIT

See Revenue Limit.

BASIC AID

The California Constitution guarantees that each school District will receive a minimum amount of state aid, called "basic aid," equal to $120 per ADA or $2,400 per District, whichever is greater. "Basic aid school Districts" are those eligible for the basic aid constitutional guarantee only, since all of the balance of the school Districts' revenue limit is funded by local property taxes.

BILINGUAL EDUCATION

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

BLOCK GRANT

A lump sum allocation of special purpose funds.

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 taxes are approved by a two-thirds vote of the electorate.

BUDGET

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

CAPITAL OUTLAY

Expenditure for replacement or new equipment, major renovation or reconstruction, or new schools.

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. Examples include programs for: children with special needs, such as special education; special programs, such as the School and Library Improvement Program; or, special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to Districts in addition to their revenue limits.

CBEST

The California Basic Education Skills Test. Required for anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

CBEDS

California Basic Education Data System. The statewide system of collecting enrollment, staffing, and salary data from all school Districts on an "Information Day" each October.

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). No new revenue is generated, nor is voter approval required.

CERTIFICATED PERSONNEL

School employees who hold positions for which a credential is required by the state; such as teachers, psychologists, librarians, counselors, and most administrators.

CLASSIFIED PERSONNEL

Employees who hold positions that do not require credentials including aides, custodians, clerical, transportation, food services, maintenance, computer technicians, and fiscal and other business personnel.

CLASS SIZE PENALTIES

The penalties imposed on school Districts that have classes in excess of certain maximum sizes. Class size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income. (See Education Code Section 41376).

CONCURRENTLY ENROLLED

Pupils who are enrolled both in a regular program for at least the minimum school day and also in a regional occupational center or program (ROC/P) or class for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, such 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 State Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

COST OF LIVING ADJUSTMENT (COLA)

An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments a government price index. (See Education Code Section 42238.1)

COSTS

The California School Accounting Manual gives specific guidelines as to what costs shall be considered direct, direct support, or indirect support, and how they shall be accounted for. The Accounting Manual is constantly being reviewed and revised by a Statewide Accounting Research and Development Committee to help promote consistency among all Districts.

COSTS, DIRECT

Costs charged to a program most clearly identified with the program.

COSTS, DIRECT SUPPORT

Charges which constitute a reallocation of portions of the direct costs accumulated in support programs for services rendered directly to other programs.

COSTS, INDIRECT SUPPORT

Those costs of support programs remaining after the direct and direct support costs have been identified.

CREDENTIALED TEACHER

One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements, and have passed the California Basic Education (CBEST).

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 EXPENDITURE

Education expenditures for the daily operation of the District; such as expenditures for administration, instruction, attendance and health services, transportation, and operation and maintenance of plant.

DEFERRED MAINTENANCE

Major repairs of buildings and equipment by school Districts. Some matching state funds are available to Districts which establish a deferred maintenance program.

DEFICITS

Funding shortfalls which occur when the revenue appropriations are insufficient to fund the program costs.

DEFICIT FACTOR

When an appropriation from the State School Fund for revenue limits for any specific categorical program allocation 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/available.

DEVELOPER FEES

Revenue the District receives for commercial and residential development taking place within boundaries of the District. The amount is established in law.

ECONOMIC IMPACT AID (EIA)

State categorical aid for Districts with concentrations of children who are bilingual, transient or from low-income families.

EDUCATIONAL CONSOLIDATION AND IMPROVEMENT ACT (ECIA)

The federal Educational Consolidation and Improvement Act (1981). Chapter 1 of the Act is the former Title I program for educationally disadvantaged children. Chapter 2 consists of multiple programs consolidated into block grants to states and local Districts.

EMPLOYEE BENEFITS

Amounts paid by the school District 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 or life insurance payments; (2) contributions to employee retirement (STRS – State Teachers' Retirement System and PERS – Public Employees' Retirement System); (3) O.A.S.D.I. (Social Security) Taxes; (4) workers' compensation payments; (5) unemployment insurance; and (6) Medicare.

ENCROACHMENT

The expenditure of school Districts' general purpose funds for special purpose programs, such as Special Education, Class Size Reduction or transportation because inadequate funding is provided for these special programs.

ENCUMBRANCES

Purchase orders, contracts for salary, or other commitments for which money 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 the 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 the ending balance which meets the minimum as established by the State Board of Education. For a District of 20,000 ADA, the required reserve is 3%.

EQUALIZATION

Raising up the revenue level of low revenue Districts to promote revenue equity among school Districts.

ERAF

Education Revenue Augmentation Fund. 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.

EXPENDITURES

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

FIRST PRINCIPAL APPORTIONMENT

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

FISCAL YEAR

Twelve calendar months; in California it is the period 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. Districts are required to have a physical inventory and valuation every five years.

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, usually 8 hours/day.

FUND

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

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 are established to account for the proceeds from specific revenue sources which (by law) are restricted to the financing of particular activities.

Adult Education Fund is used to account separately for federal, state, and local revenues for adult education programs.

Cafeteria Fund is used to account separately for federal, state, and local revenue to operate the food service program.

Child Development Fund is used to account separately for federal, state, and local revenue to operate child development programs.

Deferred Maintenance Fund is used to account separately for state apportionments and LEA contributions for deferred maintenance purposes.

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 is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development. Interest earned in the Capital Facilities Fund is restricted to that fund.

School Facilities Program Fund is used primarily to account separately for projects which will receive state construction funds pursuant to Ed Code Section 17070.43.

State School Building Lease-Purchase Fund is used primarily to account separately for state apportionments, as provided by Education Code sections 17000-17080. The LEA may be required to transfer to this fund any available monies from other funds as the LEA's contribution to a particular project.

Special Reserve Fund for Capital Outlay **Projects** exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. Other authorized revenues which may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease with option to purchase of real property; (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.

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.

FUND BALANCE

The excess of the assets of a fund over its liabilities.

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. Proposition 4, an initiative passed in November 1979, added appropriations limits in Article XIIIB of the

California Constitution. 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 ADA. Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per capita personal income.

GENERAL LEDGER

A basic group of accounts in which are recorded all transactions of a fund.

GENERAL OBLIGATION BONDS

Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school District must be approved by a 55% vote of the electorate, but state bond measures require only a majority vote.

GENERAL PURPOSE TAX RATE

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

GIFTED AND TALENTED EDUCATION (GATE)

Students who have shown potential abilities of high performance capability and needing differentiated or accelerated education. "Gifted child educational programs" are those special instructional programs, supportive services, unique educational materials, learning settings, and other services which differentiate, supplement, and support the regular educational program in meeting the needs of gifted students.

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. The financial statements include financial information by function and the standardized account code system (SACS).

IMPLICIT PRICE DEFLATOR

See Cost-of-Living Adjustment

INDIRECT COSTS

Costs 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 area cannot be separately identified. Examples of indirect costs include expenses for the Board of Education, superintendent and the business office.

INDIVIDUALIZED EDUCATION PROGRAM (IEP)

A written agreement between a school District and parents or guardians of a handicapped child 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.

LEA

Local Educational Agency

LEAST RESTRICTIVE ENVIRONMENT

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

LOTTERY

Scratch tickets and lotto games which began in California in October 1985. At least 34% of lottery proceeds are distributed per kindergarten through university student.

MANDATED COSTS

School District expenditures that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. The State is obligated to reimburse Districts for these costs.

MAINTENANCE FACTOR

See Proposition 98.

MASTER PLAN FOR SPECIAL EDUCATION

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

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.

OBJECT OF EXPENDITURE

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 Personnel Salaries 1000 – Certificated salaries are salaries that require a credential or permit issued by the Commission on Teacher Credentialing.

Teachers' Salaries 1100 – The direct instruction of pupils, including teachers, club advisors, department chairpersons, home teachers, detention supervision, and coaches.

Certificated Pupil Support Salaries 1200 – Librarians, psychologists, counselors, attendance officers, and nurses.

Certificated Supervisors' and Administrators' Salaries 1300 – Principals, vice-principals, coordinators, directors, superintendent, and certificated assistant superintendents'' salaries.

Other Certificated Salaries 1900 – All certificated personnel that do not fall within one of the above categories, such as program specialist, resource teachers not performing duties as classroom teacher.

Classified Personnel Salaries 2000 – Salaries for services that do not require a credential or permit issued.

Instructional Aides' Salaries 2100 – Instructional aides services under the supervision of a classroom teacher.

Classified Support Salaries 2200 – Classified employees working in the instructional media and library, student support, pupil transportation, food services, maintenance, and operation functions.

Classified Supervisors' and Administrators' Salaries 2300 – Classified supervisors such as managers, directors, accountants, purchasing agents, assistant superintendents, and governing board members.

Clerical, Technical and Office Staff Salaries2400 – Clerks, secretaries, accountants, bookkeepers, programmers and computer technical support, machine and computer operators.

Other Classified Salaries 2900 – Noon supervision personnel, students employed for work experience, and building inspectors.

Employee Benefits 3000 – includes all expenditures for employer's contributions to retirement plans and for health and welfare benefits for employees or their dependents, retired employees, and board members.

Books and Supplies 4000 – includes books, supplies, equipment and equipment replacement under $1000 for instruction and other District operations, such as administration and maintenance.

Contracted Services and Other Operating Expense 5000 – includes 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, non-public schools/agencies, 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 – includes expenditures over $5,000 for sites and improvement of buildings, books and media for new school libraries, or major expansion of school libraries, and new equipment.

Other Outgo 7000 – includes expenditures for the retirement of debt, outgoing tuition, inter-fund transfers, other transfers, and appropriations for contingencies.

OVERFLOW

A limit or cap is set as to the number of students housed at a particular facility. Once this cap is reached any additional students registered are bused to another site which has available room.

PARCEL TAX

A special tax that is a flat amount per parcel and not ad valorem based (i.e. not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. (See Government Code Section 50079, et al.)

PERB

Public Employment Relations Board. 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.)

PERMISSIVE OVERRIDE TAX

Prior to Proposition 13, 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.

PERS

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

PL81-874

A federal program of "Impact Aid" which provides funds to Districts which educate children whose families live or work on federal property, such as military bases. Also called "PL874."

PL94-142

Federal law that mandates a "free and appropriate" education for all handicapped children. Some limited federal dollars are received under this law.

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 revenue limit formula.

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 majors 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 least 40.319% 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-14 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-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.

Test 3" only applies in years in which the annual percentage change in per capital state general fund tax revenues plus ½% 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 ½%.

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.

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, the signature or initial approval of the 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.

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.

REVENUE LIMIT

The amount of revenue that a District can collect annually for general purposes from local property taxes and state aid. The revenue limit is composed of a base revenue limit, a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit, and any of the number of revenue limit adjustments that are computed anew each year.

REVOLVING CASH FUND

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

ROC/P

Regional Occupational Center or Program is a vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of Districts under a joint powers agreement (JPA), or by a county office of education for the Districts within that county.

SACS

Standardized Account Code Structure is a new method for school agencies to account for their revenue and expenditures. Districts will use a 22-digit accounting record that will allow agencies to track costs by resource, program goal and function as well as by object code.

SB 90

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.

SB 813

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.

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. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

UNENCUMBERED BALANCE

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

UNSECURED PROPERTY

Moveable 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.

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.\