



2023-24 Proposed Budget for Adoption Executive Summary

June 7, 2023

Board of Education

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EXECUTIVE SUMMARY

What is a Budget Adoption Report?

The Budget Adoption provides a projection of a district's financial condition for the remainder of the current year, 2022-23, and for the upcoming school year, 2023-24. The Budget must be adopted by the governing board on or before July 1st (Education Code Sections 42127).

The Adopted Budget is prepared for the Board under the following two conditions, which the Board certifies as follows:

- The Budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061 and 52062.
- If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code section 42127.

Illustrated below is a summary of the State Budget and budget guidelines, as well as the financial condition of the Fontana Unified School District as of the Estimated Actuals 2022-23 and Budget Adoption 2023-24. In addition, the Budget Adoption contains detailed budget reports, multi-year projections, and estimated cash flow reports.

2023-24 Governor's May Revision Proposal

On May 12, 2023, Governor Gavin Newsom presented the May Revision to the proposed state budget. The Governor attempts to reach a balance of protecting existing investments while anticipating continued economic uncertainties. Revenues have continued to underperform, forcing the Administration to now recognize a \$31.5 billion budget shortfall, an increase of \$9.3 billion since January 2023.

Despite this uncertainty, education falls into the category of an investment to protect, and Governor Newsom fully funds the historically large cost-of-living adjustment (COLA) for K-14 education; however, doing so comes at the expense of one-time funds reduced in the current year, some of which have already been distributed to districts. The Governor warns, "should broader economic risks materialize, deeper reductions will be necessary." If state revenues continue to decline, the options available to reduce education funding are revenue deferrals, reserve account withdrawals and COLA deficits.

The May Revision, and what will become the 2023-24 Enacted Budget in late June, presents the riskiest California budget in over a decade. Some of these risks include, the impact of the federal debt ceiling compromise, the increased cost of borrowing due to interest rate hikes by the Federal Reserve (which in part led to a crisis in the banking sector that saw three major bank failures in the last two months), and, lastly, the delay of personal income and corporation tax revenues until

mid- October. The income tax delay equates to 19% or \$42 billion in state General Fund revenues being delayed until the fall.

Although the economic factors upon which the May Revision is built contain quite a bit of risk, the proposal retains \$37.2 billion in budget reserves, including \$22 billion in the Budget Stabilization Account and \$10.7 billion in reserves for K-12 agencies and community colleges which remain untouched.

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Local Control Funding Formula (LCFF)

The May Revision includes an 8.22% statutory COLA to the Local Control Funding Formula (LCFF), as well as an 8.22% COLA to Special Education, Child Nutrition, State Preschool, Foster Youth, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. To fully fund the LCFF, the May Revision reflects the use of \$2.7 billion in one-time Proposition 98 General Fund, an increase of \$1.3 billion over the Governor’s January budget proposal.

LCFF Entitlements for School Districts and Charter Schools

Grade Span	2022-23 Base Grant per ADA*	8.22% COLA	2022-23 Base Grant per ADA
TK-3	\$9,166	\$753	\$9,919
4-6	\$9,304	\$765	\$10,069
7-8	\$9,580	\$787	\$10,367
9-12	\$11,102	\$913	\$12,015

*Average daily attendance (ADA)

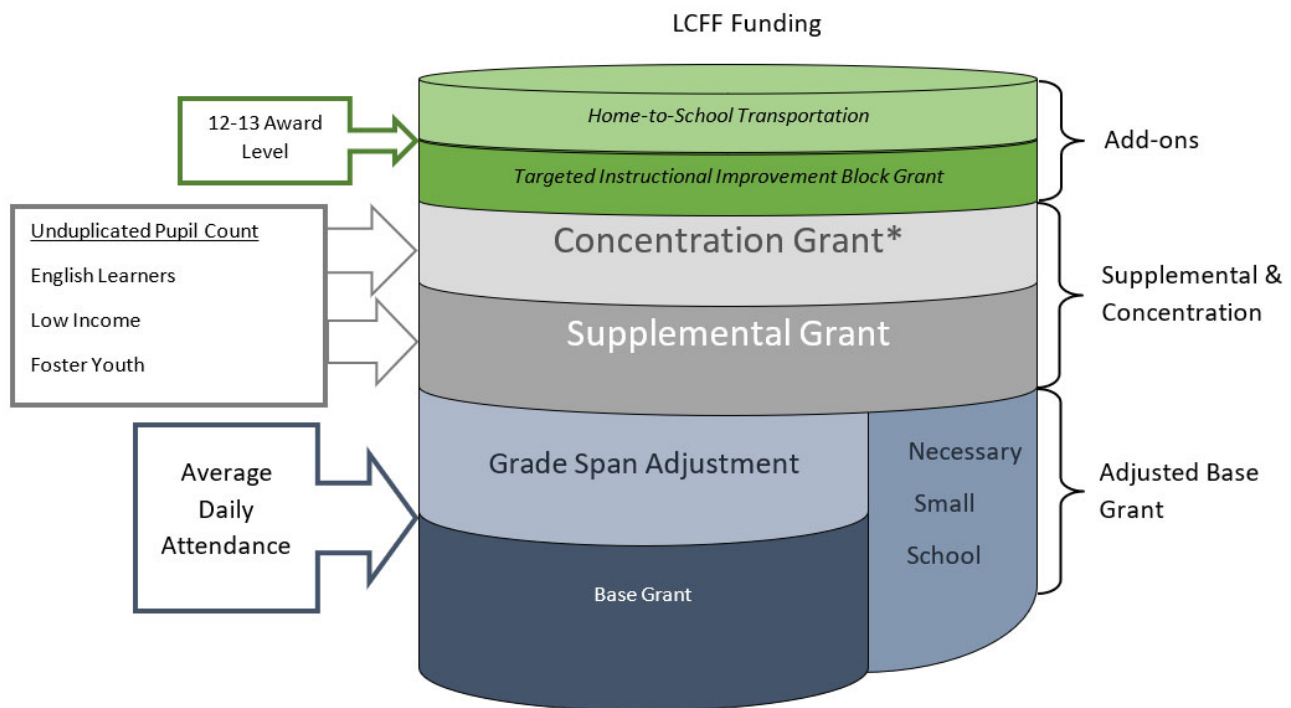
There are two grade span adjustments that are added to the base grants to offset additional costs for associated with class-size reduction (CSR) and Career Technical Education (CTE). The TK-3 base grant increase for CSR is \$1,032 per ADA in 2023-24 and the grade 9-12 adjustment for CTE is \$312.

School districts will continue to be funded on the greater of current year, prior year, or the average of the most recent three prior years’ ADA. Charter schools and county offices of education are not afforded the prior year guarantee and are funded on current year ADA.

The May Revision maintains the Governor’s Budget proposal to invest \$300 million in new, ongoing Proposition 98 funding to establish an Equity Multiplier which is provided to high-poverty schools. This investment is coupled with significant changes to the state’s accountability system, with an intent of increasing the focus on student group and school-level performance gaps within a school district.

School districts and charter schools are entitled to supplemental grant increases equal to 20% of the adjusted base grant for the percentage of enrolled students who are English learners, eligible for free or reduced-price meals program, or in foster-care. An additional 65% per-pupil increase is provided as a concentration grant for each percentage of eligible students enrolled beyond 55% of the total enrollment, with 15% of the concentration grant to be used to increase the number of adults providing direct services (nurses, teachers, counselors, paraprofessionals, and other) to students.

LCFF funding is calculated annually based on student population (ADA, enrollment, Unduplicated Pupil Percentage (UPP), foster youth, socioeconomically disadvantaged, and English learners). As illustrated below, it contains multiple funding allocations.



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

The basic components of the formula are:

- **Average Daily Attendance (ADA)**
 - Similar to revenue limits, funding is calculated on ADA
- **Annual COLA**
 - Determined by the implicit price deflator as set in May for the budget year and estimated by the Department of Finance (DOF) for the two subsequent years for use in projections
 - Applied to grade level base grants, which then drives grade span adjustment and Supplemental and Concentration grant calculations
- **Unduplicated Percentages**
 - Certified through enrollment data each fall (Applied to Supplemental and Concentration grant calculations)

Supplemental and Concentration Grants

Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by a LEA's unduplicated count of pupils who are eligible for free and reduced-price meals or who are classified as English Learners or as Foster Youth.

The Superintendent of Public Instruction will annually compute the percentage of unduplicated count using the criteria above, utilizing data reported through the California Longitudinal Pupil Achievement Data System (CALPADS). A pupil who is identified in more than one category will only be counted once in determining the unduplicated pupil count. This data is subject to annual review and validation by the county office of education (COE) and is subject to audit under the state audit guidelines.

Learning Loss Mitigation (LLM) – COVID 19 Related Funding

The charts below provide an update on the use of LLM funds through May 25, 2023:

ESSER - Resource 3210				
Timeline for Use	Available	Expensed	Obligated	Remaining
03/13/20 - 09/30/22	\$ 11,416,524.00	\$ 11,416,524.00	\$ -	\$ -
Types of Expenses				
Staff Tech (Presidio Lobby Ambassador/Poly Studio)		\$ 1,188,331.59	\$ -	
Other Activities (USW 5%/Vacation payout/Surveillance)		\$ 615,512.00	\$ -	
Principal Discretionary (MISC/GRAD)		\$ 398,894.04	\$ -	
PPE - Scrubbers/Scanners/Stores/MISC		\$ 6,964,161.19	\$ -	
Student Supports (Private Schools/Subs)		\$ 476,159.76	\$ -	
Student Nutrition (Rentals)		\$ 247,331.67	\$ -	
Student Tech (Poly Studio/USB Cameras)		\$ 1,518,578.48	\$ -	
Staff PD		\$ 7,555.27	\$ -	

ESSER II - Resource 3212				
Timeline for Use	Entitlement	\$ Expensed	Obligated	Remaining
03/13/20 - 09/30/23	\$ 42,844,944.00	\$ 42,844,944.00	\$ -	\$ -
Types of Expenses				
Staff Tech (Presidio/Laptops)		\$ 1,390,492.41	\$ -	
Other Activities (Add'l Assignment/hours & FTA Memo)		\$ 18,846,873.71	\$ -	
Principal Discretionary (Staff Add'l Assignments, subs)		\$ 520,114.36	\$ -	
PPE (after 12/30) - (Thermal Scanners, MISC, Stores Supplies)		\$ 6,765,927.99	\$ -	
Student Supports (VLP Salaries)		\$ 3,661,288.44	\$ -	
Student Nutrition (Rentals/ New Trucks)		\$ 1,011,243.18	\$ -	
Student Tech (Poly Studio, Crown Castle, Hotspots, Laptops)		\$ 8,489,703.56	\$ -	
Staff PD (Teams Trainings)		\$ 53,678.94	\$ -	
Covid Testing (Summer Bio/Supplies)		\$ 2,105,621.40	\$ -	

ESSER III - Resource 3213				
Timeline for Use	Entitlement	\$ Expensed	Obligated	Remaining
03/13/20 - 09/30/24	\$ 77,050,330.00	\$ 38,965,382.73	\$ 1,249,696.00	\$ 36,835,251.27
Types of Expenses				
Staff Tech		\$ 23,548.39	\$ -	
Staff Compensation (Extra Hours/ MOUS/ Additional SUI)		\$ 30,152,878.64	\$ -	
Principal Discretionary		\$ -	\$ -	
PPE (A/C Projects, Supplies, Equipment)		\$ 3,053,860.79	\$ -	
Student Supports (Transportation, Summer School, Staff Supports, Tutotring)		\$ 254,379.39	\$ 495,525.01	
Student Tech (Crown Castle, hotspots)		\$ 1,465,611.53	\$ 720,060.52	
Staff PD		\$ -	\$ -	
Covid Testing		\$ 4,015,103.99	\$ 34,110.47	

ESSER III - Resource 3214 Expanded Learning				
Timeline for Use	Entitlement	\$ Expensed	Obligated	Remaining
03/13/20 - 09/30/24	\$ 19,262,583.00	\$ 11,768,554.66	\$ 410,096.12	\$ 7,083,932.22
Types of Expenses				
Staff Tech		\$ -	\$ -	
Principal Discretionary (Site Budgets)		\$ 1,864,176.63	\$ 410,096.12	
Student Supports (Tutoring, Summer School, Saturday School, Sports for Learning)		\$ 7,833,656.74	\$ -	
Extended Learning		\$ 2,070,721.29	\$ -	
Student Tech		\$ -	\$ -	
Staff PD		\$ -	\$ -	

CRF - Resource 3220				
Timeline for Use	Entitlement	Expensed	Obligated	Remaining
03/01/20-12/30/20	\$ 38,735,336.00	\$ 38,735,336.00	\$ -	\$ -
Types of Expenses				
\$500 per Student		\$ 17,351,370.00		
Staff Tech (Replacement Laptops, Presidio Lobby Ambassador)		\$ 693,490.66	\$ -	
Staff Professional Development (4 extra days and trainings)		\$ 3,883,233.77	\$ -	
Student Learning Supports (VLP Dept, Edgenuity Sped Consultant, Printing)		\$ 2,977,462.38	\$ -	
Student Tech Needs (Student Laptops, user fees and supplies)		\$ 12,768,664.98	\$ -	
Admin Extra Days (10 extra work days on calendar)		\$ 624,792.05	\$ -	
Student Nutrition (Misc supplies for drive thru)		\$ 436,322.16	\$ -	

County CARES - Resource 5998				
Timeline for Use	Entitlement	Expensed	Obligated	Remaining
03/13/20 - 09/30/22	\$ 887,497.00	\$ 887,497.00	\$ -	\$ -
Types of Expenses				
Staff Tech Needs (Presidio Lobby Ambassador)		\$ 887,497.00	\$ -	

Prop 98 - Resource 7420				
Timeline for Use	Entitlement	\$ Expensed	Obligated	Remaining
03/13/20 - 09/30/22	\$ 3,447,249.00	\$ 3,447,249.00	\$ -	\$ -
Types of Expenses				
Student Tech Needs		\$ 3,229,957.76	\$ -	
Staff Support (\$100 Distance Learning allotment)		\$ 217,291.24	\$ -	

GEER - Resource 3215				
Timeline for Use	Entitlement	Expensed	Obligated	Remaining
03/13/20 - 09/30/22	\$ 2,103,171.00	\$ 2,103,171.00	\$ -	\$ -
Types of Expenses				
Student Learning Supports (Sports for Learning)		\$ 2,103,171.00	\$ -	
Student Tech (Laptops from Title I)		\$ -		
Private School Allocation				

In Person Instruction Grant - Resource 7422				
Timeline for Use	Entitlement	Expensed	Obligated	Remaining
03/13/20 - 08/31/22	\$ 11,993,598.00	\$ 11,993,598.00	\$ -	\$ -
Types of Expenses				
Salaries		\$ 11,993,598.00	\$ -	

Extended Learning Oppurtunites Grant - Resources 3216,3217,3218,3219,7425,7426				
Timeline for Use	Entitlement	Expensed	Obligated	Remaining
03/13/20 - 09/30/2024	\$ 28,145,455.00	\$ 11,676,832.60	\$ 3,303,054.15	\$ 13,165,568.25
Types of Expenses				
Staff Compensation (Summer School & Tutoring)		\$ 6,837,648.03	\$ 1,634,497.95	
Student Learning Supports (Supplies, Sports for Learning, etc.)		\$ 4,839,184.57	\$ 1,668,556.20	

Learning Recovery Emergency Block Grant - Resource 7435				
Timeline for Use	Entitlement	Expensed	Obligated	Remaining
07/01/22 - 06/30/28	\$ 42,767,730.00	\$ 876,372.56	\$ 41,891,357.00	\$ 0.44
Types of Expenses				
Staff Compensation (Saturday and Summer School & Tutoring)		\$ 876,372.56	\$ 22,202,847.93	
Student Learning Supports (Supplies , Tech Improvements)		\$ -	\$ 17,188,509.51	
Saturday School		\$ -	\$ 2,500,000.00	

Arts, Music, and Instructional Materials Discretionary Block Grant - Resource 6762				
Timeline for Use	Entitlement	Expensed	Obligated	Remaining
07/01/22 - 06/30/28	\$ 10,488,024.00	\$ 456,692.93	\$ 10,031,331.07	\$ -
Types of Expenses				
Furniture		\$ 256,692.93	\$ 3,000,000.00	
Misc Supplies		\$ 200,000.00	\$ -	
Tech		\$ -	\$ 7,031,331.07	

Educator Effectivness Block Grant - Resource 6266				
Timeline for Use	Entitlement	Expensed	Obligated	Remaining
07/01/22 - 06/30/26	\$ 8,975,595.00	\$ 534,594.34	\$ 100,507.44	\$ 8,340,493.22
Types of Expenses				
Staff Compensation (PD, Planning, Tutoring)		\$ 112,601.84	\$ -	
Student Learning Supports & PD (Supplies and Programs)		\$ 421,992.50	\$ 69,071.47	

Local Control Accountability Plan

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

For the District's LCAP plan, please visit the district website at: <https://www.fusd.net/Page/573>

Special Education

The May Revision contained a slightly higher 8.22% COLA over the proposed 8.13% COLA in the Governor's January Budget proposal. Therefore, the per-ADA Assembly bill 602 (AB 602) rate will increase from \$820 in 2022-23 to \$887.40 in 2023-24. The January Budget Proposal included requirement that Special Education Local Plan Areas (SELPAs) send at least as much funding to their member districts in 2023-24 as they did in 2022-23 plus COLA. At the May Revision, the Administration acknowledged that with SELPA funding calculated at the district level, declining districts have negatively impacted overall SELPA funding and compliance with the January proposal may be impossible for some. Technical language is being included to provide a growth/decline adjustment that is specific to the special education base funding to adjust the previous proposal from January.

To support early identification and intervention to improve literacy outcomes for pupil that have or are at risk of having reading difficulties, the May Revision proposal would require districts to begin screening students in kindergarten through second grade for reading difficulties, including dyslexia, by the 2025-26 school year.

In the meantime, the Governor proposes providing \$1 million in one-time funding to support the convening of a panel of experts to approve screening instruments for these assessments. The intent is to fund profession development for the utilization of these devices in future budgets.

Educationally related mental health services funding will be allocated directly to district based on current year second principal apportionment ADA for state funds, and prior year second principal apportionment ADA for federal funds, as the allowable use of these funds was changed in 2020-21 to include any behavioral or mental health service. The two existing special education extraordinary cost pools will be consolidated into a single cost pool to simplify the current funding formula. Finally, a special education addendum to the LCAP will be developed and implemented in 2025-26 to promote program cohesion by linking special education and general education planning and to provide parents of students with disabilities a defined role in the LCAP development process.

K-3 Class Size Augmentation

LCFF provides a 10.4 percent increase in funding for grades K-3 (including TK) base grant. For 2023-24, this equates to \$1,032 per ADA. To receive these funds, districts must maintain enrollment at all school sites at an average of no more than 24 students per class at full implementation of the LCFF.

School districts have the authority to collectively bargain an alternative, locally defined class size ratio.

The penalty for noncompliance is the loss of all K-3 Grade Span Adjustment funding districtwide.

The District has a collectively bargained memorandum of understanding (MOU) with the Fontana Teachers' Association (FTA) regarding K-3 class size for 2023-24. The District will staff at 24:1 for Kindergarten and 25:1 for grades 1-3.

Routine Restricted Maintenance Account (RRMA):

Education Code (E.C.) Sections 17070.75(b)(2)(B-C) requires a 3% contribution (3% of all general fund expenditures, transfers out and uses) to the routine restricted maintenance (Resource 8150) account.

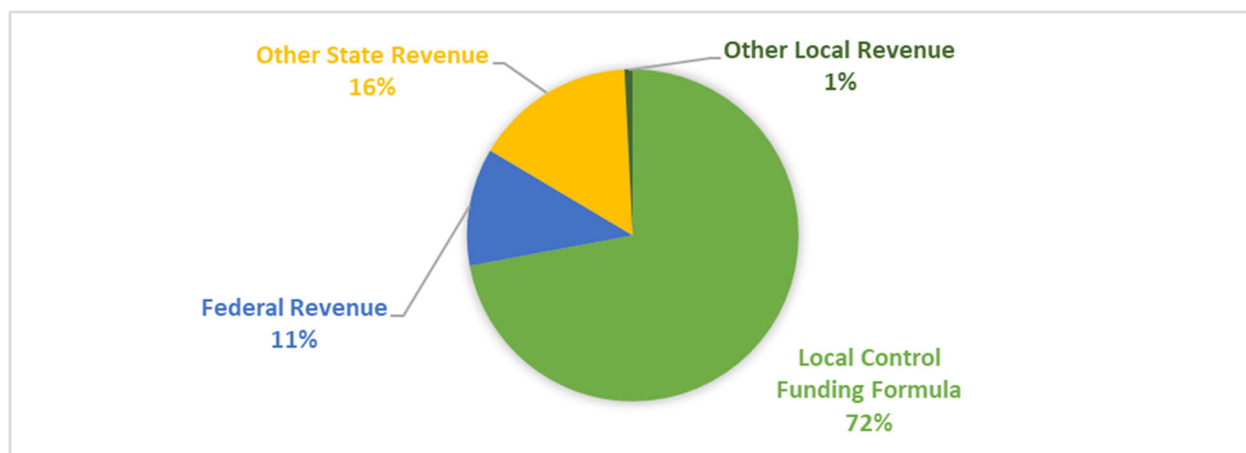
The California Department of Education (CDE) is allowing the 3% set-aside calculation to exclude several pandemic-related funding sources, such as the Federal CRF, GEER I, ESSER I, Child Nutrition CARES, Proposition 98 LLM and the STRS on behalf calculation.

The District's current 2023-24 RRMA contribution is \$18.04 million, which is in compliance with all interpretations of the required minimum contributions.

General Fund Revenue Components

The district receives funding for its general operations from various sources. A breakdown of the major funding sources is illustrated below:

Revenue	2023-24
Local Control Funding Formula	495,091,034
Federal Revenue	78,808,322
Other State Revenue	107,614,863
Other Local Revenue	5,486,000
Total	687,000,219



Education Protection Account (EPA)

The Education Protection Account (EPA) was created in November 2012 by voter approval of Proposition 30, *the Schools and Local Public Safety Protection Act of 2012*. Prop 30 temporarily increased the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The EPA is governed by Section 36 of Article XIII of the California Constitution, which was amended by Proposition 55 in November 2016. Due to the passage of Prop 55, income tax increases on high-income taxpayers, which were scheduled to end after 2018, were extended through 2030.

The revenues generated from Section 36 of Article XIII of the California Constitution are deposited into a state account called the Education Protection Account. Of the funds in the account, 89 percent is provided to K-12 education and 11 percent to community colleges.

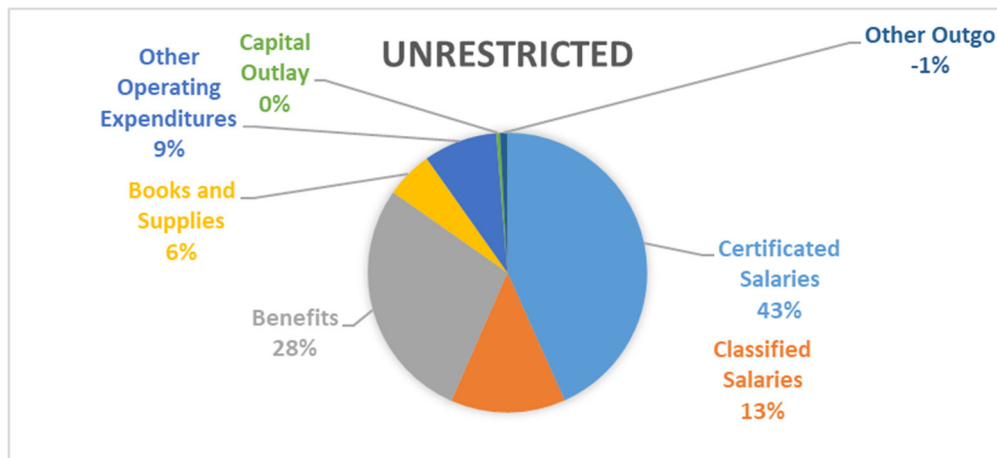
Education Protection Account (EPA) Budget	
Budgeted Estimated EPA Funds	106,493,395
Budgeted EPA Expenditures:	
Certificated Instructional Salaries	106,493,395

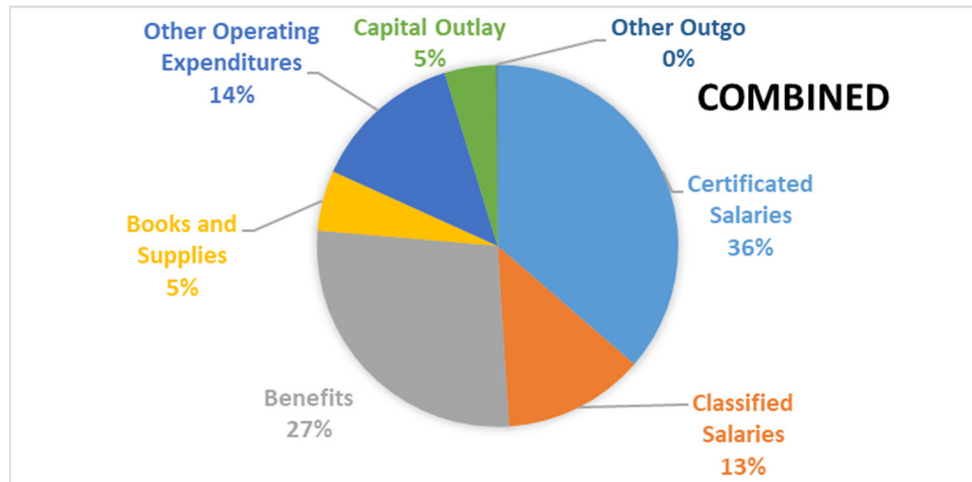
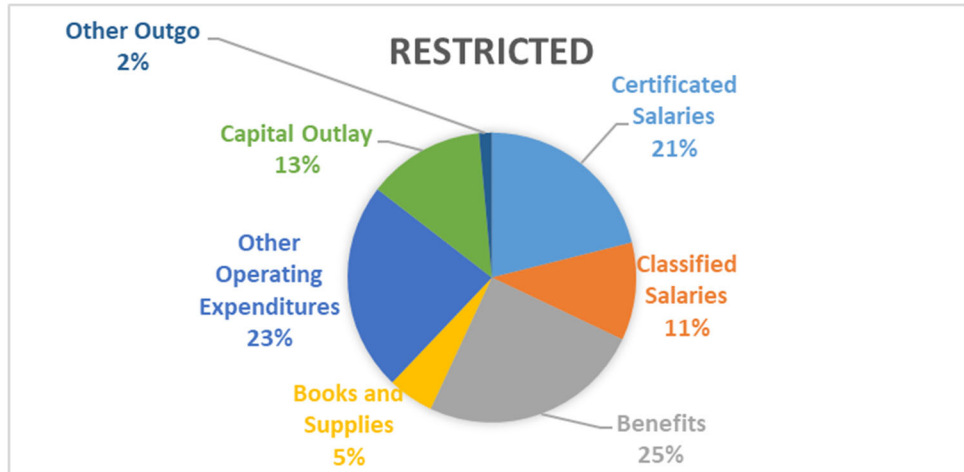
Operating Expenditure Components

The General Fund is used for the majority of the functions within the district. As illustrated below, the largest part of expenditures are salaries and benefits that comprise of approximately 76% of the district's General Fund budget.

2023-24 Expenditures	Unrestricted	Restricted	Combined
Certificated Salaries	197,401,272	46,988,627	244,389,899
Classified Salaries	60,569,805	24,312,939	84,882,744
Benefits	128,281,495	55,570,821	183,852,316
Books and Supplies	24,868,083	11,455,039	36,323,122
Other Operating Expenditures	38,893,637	51,894,657	90,788,294
Capital Outlay	1,942,565	29,214,229	31,156,794
Other Outgo	(3,929,475)	3,196,682	(732,793)
Total	448,027,382	222,632,994	670,660,376

Graphical descriptions of expenditures by percentage are as follows:





Contributions to/from Restricted Programs

The budget includes the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue or due to legal/matching requirements:

	Estimated Actuals 2022-23	Budget Adoption 2023-24
Special Education	35,764,150	40,174,315
Routine Restricted Maintenance Account	17,631,827	18,036,238
Total	53,395,977	58,210,553

General Fund Summary

The District's 2023-24 General Fund projects a total operating surplus of \$16,290,692 and an ending fund balance of \$314,829,540 (\$172,276,277 for unrestricted activity).

Description	Unrestricted	Restricted	Combined
Revenues & Expenditures			
Total Budgeted Revenue	509,516,573	177,483,646	687,000,219
Total Budgeted Expense	448,027,382	222,632,994	670,660,376
Excess (Deficiency)	61,489,191	(45,149,348)	16,339,843
Other Estimated Sources/ Uses	(58,259,704)	58,210,553	(49,151)
Net Increase (Decrease)	3,229,487	13,061,205	16,290,692
Add: Beginning Fund Balance	169,046,790	129,492,058	298,538,848
Ending Fund Balance (Estimated)	172,276,277	142,553,263	314,829,540

Components of Ending Fund Balance

Description	Unrestricted	Restricted	Combined
Revolving cash	200,000		200,000
Stores	193,763		193,763
Prepaid	5,784,635		5,784,635
Carryover / Restricted		142,553,263	142,553,263
Committed	136,689,912		136,689,912
Economic Uncertainty	26,828,381		26,828,381
Ending Fund Balance (Estimated)	172,276,277	142,553,263	314,829,540

The district plans to commit the following fund 01 balance amounts in 2023-24:

Item	Amount
AB218 Settlements	225,000
Secondary Academy	25,525,314
Acquisition & Construction of North K-8 School	73,074,204
CBRS Network	20,000,000
Reserve for Loss of future funding/operational costs	17,865,394
TOTAL	136,689,912

Fund Summaries

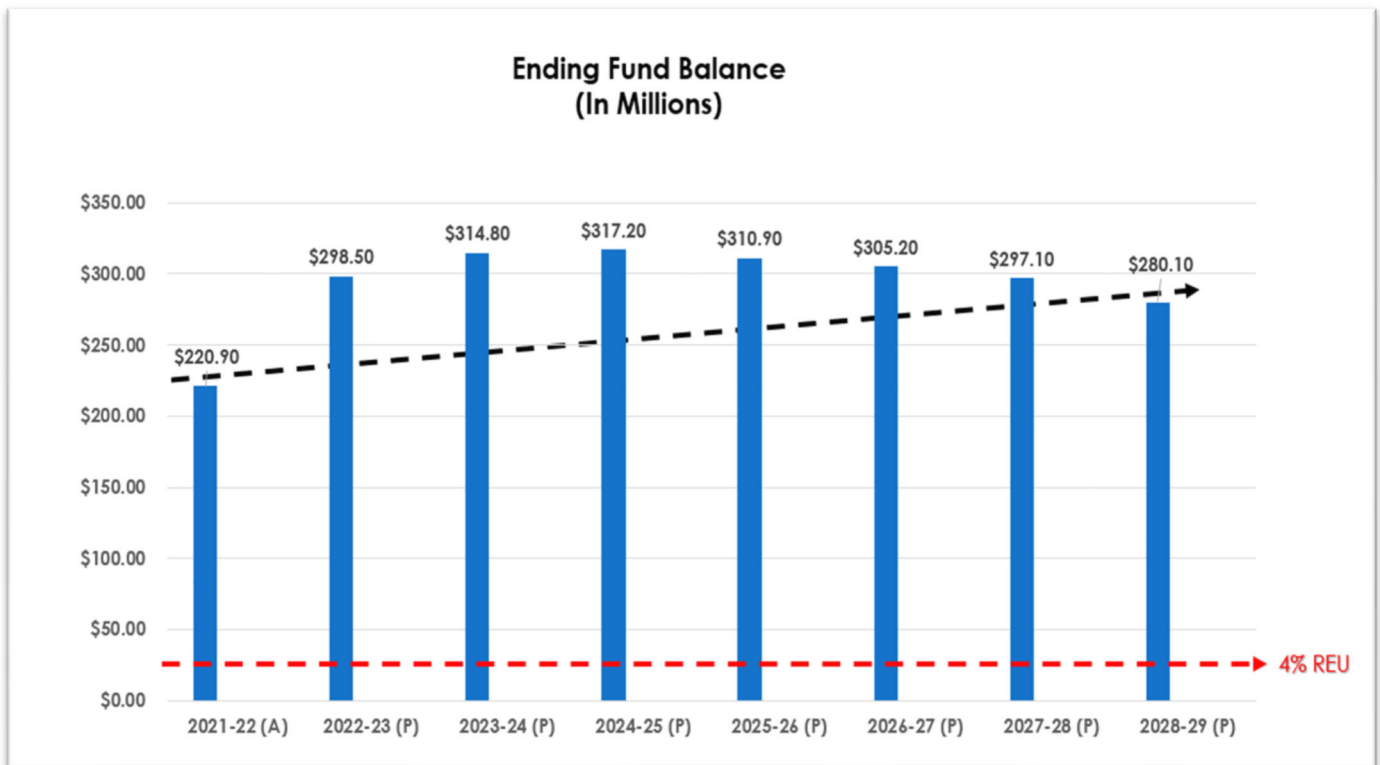
As illustrated below, all funds are anticipated to have a positive ending fund balance at June 30, 2024.

Fund	2022-23 Estimated Actuals	Estimated Net Change	2023-24 Adopted Budget
General, Unrestricted & Restricted	298,538,846	16,290,692	314,829,538
Adult Education	196,789	-	196,789
Child Development	1,795,322	40,641	1,835,963
Nutrition Services	25,324,841	(8,090,069)	17,234,772
Deferred Maintenance	-	-	-
Special Reserve Fund, Non Capital	12,697,196	100,000	12,797,196
Building Fund	58,542,012	(8,058,555)	50,483,457
Capital Facilities	53,547,891	(143,318)	53,404,573
County School Facilities	2,794,072	13,826	2,807,898
Special Reserve for Capital Projects	26,918,357	(9,408,410)	17,509,947
Capital Project for Blended Component Units	49,408,676	4,160,525	53,569,201
Bond Interest & Redemption Fund	14,502,328	699,400	15,201,728
Self-Insurance	11,807,820	1,038,809	12,846,629
Retiree Benefit Fund	114,579,543	8,244,539	122,824,082
Ending Fund Balance (Estimated)	670,653,694	4,888,080	675,541,774

Multi-Year Projection (MYP) Assumptions:

Planning Factors	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Average Daily Attendance (Funded District & County)	34,364	33,316	32,065	31,008	30,514	30,108	29,989
LCFF Gap Funding (DOF)	100%	100%	100%	100%	100%	100%	100%
Statutory COLA & Augmentation	13.26%	8.22%	3.94%	3.29%	3.19%	3.19%	3.19%
Step and Column	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	25.37%	26.68%	27.70%	28.30%	28.70%	30.00%	29.80%
Health & Welfare Increases	\$19,203 Avg. per person	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%
Lottery Revenue – Unrestricted per ADA	\$170	\$170	\$170	\$170	\$170	\$170	\$170
Lottery Revenue – Restricted per ADA	\$67	\$67	\$67	\$67	\$67	\$67	\$67
California Consumer Price Index (CPI)	5.71%	3.54%	3.02%	2.64%	2.89%	2.89%	2.89%
Mandate Block Grant - K-8 per ADA	\$34.94	\$37.81	\$39.30	\$40.59	\$41.88	\$41.88	\$41.88
Mandate Block Grant - 9-12 per ADA	\$67.31	\$72.84	\$75.71	\$78.20	\$80.69	\$80.69	\$80.69
Routine Restricted Maintenance Account	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures

Multi-Year Projection (MYP) - General Fund Combined



As discussed above, the district is projected to remain solvent during the 2023-24 fiscal year and continue to remain solvent in subsequent years.

Conclusion

The projection supports that the District will be able to meet its financial obligations for the current and subsequent years. Administration is confident that the district will be able to maintain a minimum reserve of four percent and have the necessary cash in order to ensure that the district remains fiscally solvent.

SACS Forms

The SACS forms follow this summary and begin with the Budget Adoption Certification.



FONTANA UNIFIED SCHOOL DISTRICT

EVERY STUDENT SUCCESSFUL | ENGAGING SCHOOLS | EMPOWERING COMMUNITIES

2023-24 ANNUAL BUDGET DISTRICT FINANCIAL REPORT CARD

— see full Adopted budget @ www.fusd.net/departments/Business/index.stm

LOCAL CONTROL FUNDING FORMULA (LCFF) – FUNDING BY NEED

45 Total Schools

Supplemental & Concentration Students

LOW INCOME
78.8%

E.L.
26.2%

FOSTER
2.5%

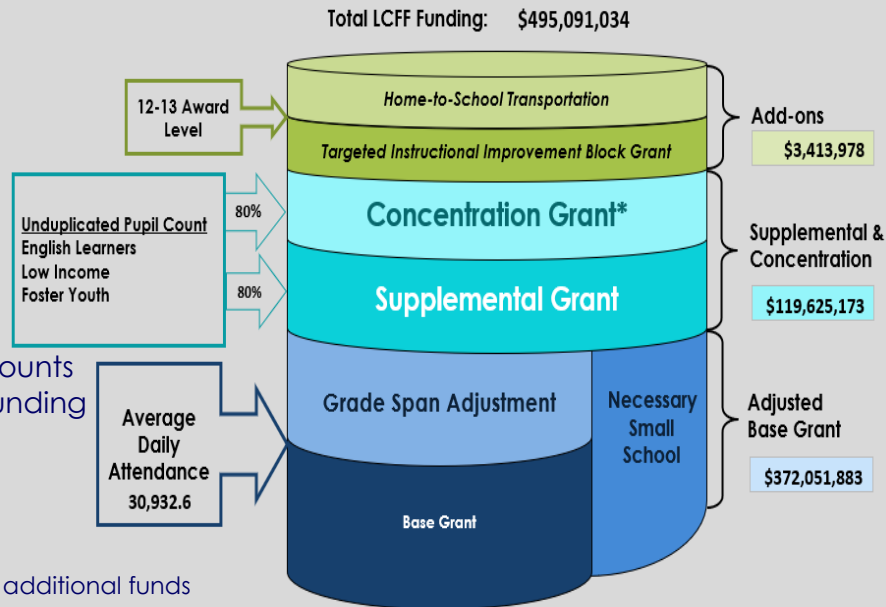
Unduplicated = If in one category, student counts towards Supplemental and Concentration funding

26,806 (80%) Eligible Students

Targeted Funding

Supplemental and Concentration students generated additional funds

\$119.6 Million



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

— see full LCAP @ <https://www.fusd.net/Page/573>



GOAL 1

Improved Academic Growth & Achievement

PROGRAMS

*

RESOURCES

*

EQUITY/ACCESS



GOAL 2

Early Literacy

FULL DAY K

*

ADDITIONAL SUPPORTS

*

ENRICHMENT



GOAL 3

College & Career Readiness

COLLEGE & CAREER

*

BILITERACY

*

TECHNOLOGY

*

A.P./I.B.



GOAL 4

Student Engagement & Partnerships

SYSTEMS OF SUPPORT

*

SOCIAL-EMOTIONAL

*

OUTREACH



GOAL 5

Learning Environment

SAFETY

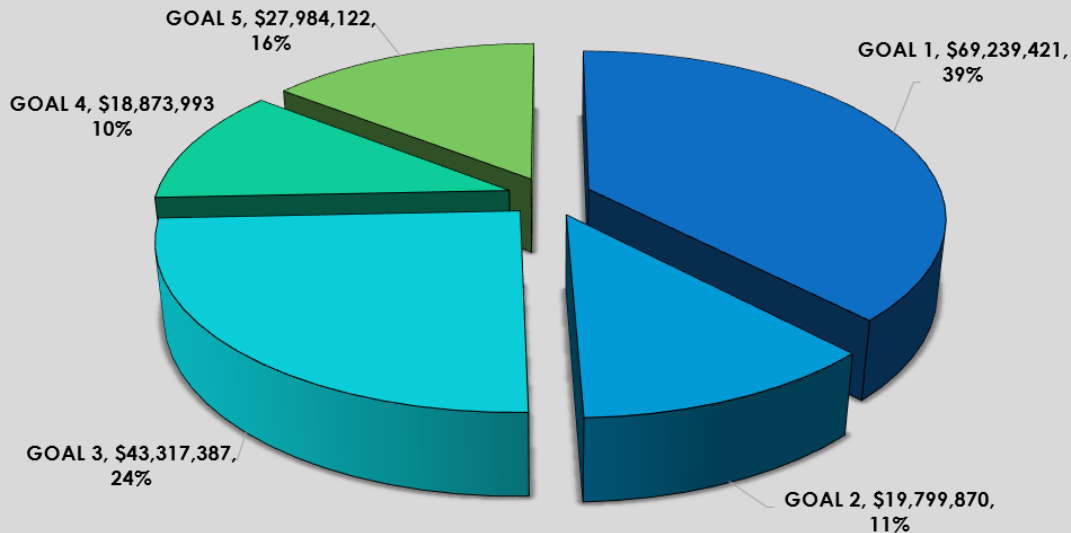
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WELLNESS

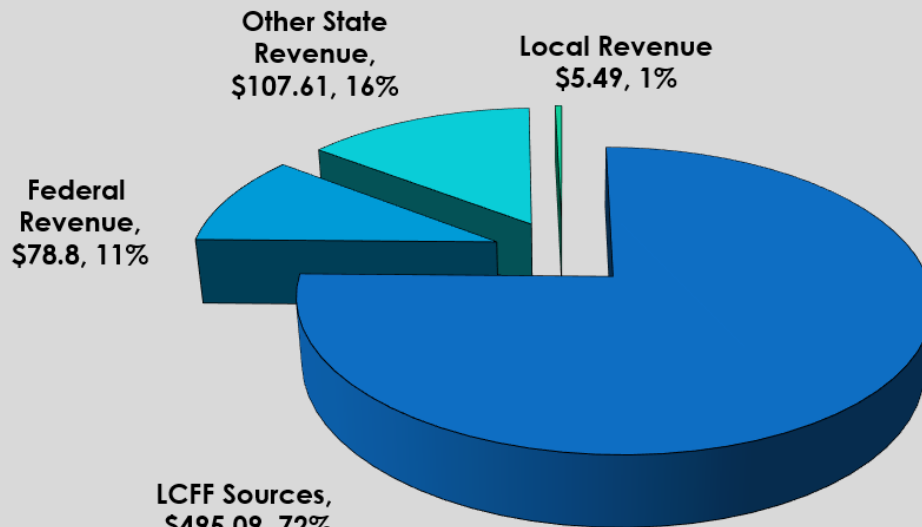
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ADDITIONAL SUPPORTS

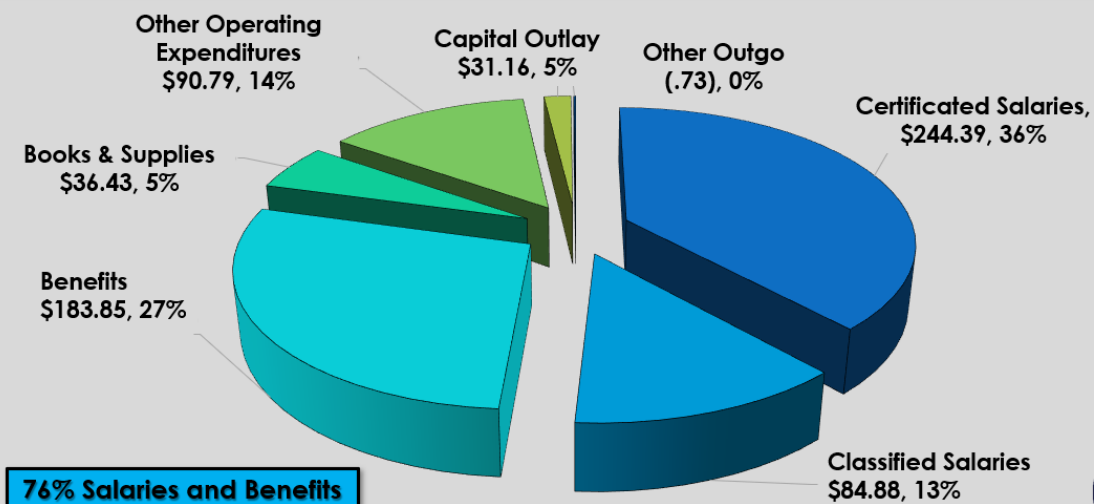
LCAP SPENDING BY GOAL (IN MILLIONS)



GENERAL FUND REVENUES (IN MILLIONS)



GENERAL FUND EXPENDITURES (IN MILLIONS)



Board of Education: Joe Armendarez • Jennifer Quezada
Adam Perez • Mary Sandoval • Marcelino "Mars" Serna
Julie Gutierrez Martin, Student Board Member
Superintendent: Miki R. Inbody



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Fontana Schools

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: 9680 Citrus Ave. Fontana, Ca 92335

Date: 06/01/22 to 06/06/2022

Adoption Date: 06/21/2022

Signed: _____

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

Public Hearing:

Place: 9680 Citrus Ave Fontana, Ca 92335

Date: 06/07/22

Time: 6:30 PM

Contact person for additional information on the budget reports:

Name: Briana Blanchard

Title: Executive Director, Fiscal Services

Telephone: 909-357-5000 x 29145

E-mail: Briana.Hennes@FUSD.net

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/21/2023	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?		X
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 3,924,555.00
Less: Amount of total liabilities reserved in budget:	\$ 3,924,555.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 06/22/2022

For additional information on this certification, please contact:

Name: Briana Blanchard
Title: Executive Director, Fiscal Services
Telephone: 909-357-5000 x 29145
E-mail: Briana.Hennes@FUSD.net

G = General
Ledger Data; S =
Supplemental
Data

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

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

MYP	Multi year Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	476,849,691.00	0.00	476,849,691.00	495,091,034.00	0.00	495,091,034.00	3.8%
2) Federal Revenue		8100-8299	0.00	50,537,439.00	50,537,439.00	0.00	78,808,322.00	78,808,322.00	55.9%
3) Other State Revenue		8300-8599	10,228,640.00	156,096,915.00	166,325,555.00	10,239,539.00	97,375,324.00	107,614,863.00	-35.3%
4) Other Local Revenue		8600-8799	7,674,922.00	6,468,029.00	14,142,951.00	4,186,000.00	1,300,000.00	5,486,000.00	-61.2%
5) TOTAL, REVENUES			494,753,253.00	213,102,383.00	707,855,636.00	509,516,573.00	177,483,646.00	687,000,219.00	-2.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	194,428,168.00	46,623,947.00	241,052,115.00	197,401,272.00	46,988,627.00	244,389,899.00	1.4%
2) Classified Salaries		2000-2999	58,310,034.00	23,318,493.00	81,628,527.00	60,569,805.00	24,312,939.00	84,882,744.00	4.0%
3) Employee Benefits		3000-3999	126,042,100.00	54,434,173.00	180,476,273.00	128,281,495.00	55,570,821.00	183,852,316.00	1.9%
4) Books and Supplies		4000-4999	21,283,900.00	15,231,290.00	36,515,190.00	24,868,083.00	11,455,039.00	36,323,122.00	-0.5%
5) Services and Other Operating Expenditures		5000-5999	33,977,123.00	46,053,947.00	80,031,070.00	38,893,637.00	51,894,657.00	90,788,294.00	13.4%
6) Capital Outlay		6000-6999	1,383,813.00	6,737,560.00	8,121,373.00	1,942,565.00	29,214,229.00	31,156,794.00	283.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	265,940.00	0.00	265,940.00	251,020.00	0.00	251,020.00	-5.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,795,410.00)	3,709,796.00	(1,085,614.00)	(4,180,495.00)	3,196,682.00	(983,813.00)	-9.4%
9) TOTAL, EXPENDITURES			430,895,668.00	196,109,206.00	627,004,874.00	448,027,382.00	222,632,994.00	670,660,376.00	7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			63,857,585.00	16,993,177.00	80,850,762.00	61,489,191.00	(45,149,348.00)	16,339,843.00	-79.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,225,569.00	0.00	3,225,569.00	49,151.00	0.00	49,151.00	-98.5%
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	(53,395,977.00)	53,395,977.00	0.00	(58,210,553.00)	58,210,553.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(56,621,546.00)	53,395,977.00	(3,225,569.00)	(58,259,704.00)	58,210,553.00	(49,151.00)	-98.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,236,039.00	70,389,154.00	77,625,193.00	3,229,487.00	13,061,205.00	16,290,692.00	-79.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	161,810,747.76	59,102,904.91	220,913,652.67	169,046,786.76	129,492,058.91	298,538,845.67	35.1%
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)			161,810,747.76	59,102,904.91	220,913,652.67	169,046,786.76	129,492,058.91	298,538,845.67	35.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,810,747.76	59,102,904.91	220,913,652.67	169,046,786.76	129,492,058.91	298,538,845.67	35.1%
2) Ending Balance, June 30 (E + F1e)			169,046,786.76	129,492,058.91	298,538,845.67	172,276,273.76	142,553,263.91	314,829,537.67	5.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Stores		9712	193,762.65	0.00	193,762.65	193,762.65	0.00	193,762.65	0.0%
Prepaid Items		9713	5,784,655.30	0.00	5,784,655.30	5,784,655.30	0.00	5,784,655.30	0.0%
All Others		9719	2,579,562.49	0.00	2,579,562.49	0.00	0.00	0.00	-100.0%
b) Restricted		9740	0.00	129,492,058.91	129,492,058.91	0.00	142,553,263.91	142,553,263.91	10.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	135,079,589.00	0.00	135,079,589.00	136,689,912.24	0.00	136,689,912.24	1.2%
AB218 Actuarial Projections	0000	9760	225,000.00		225,000.00			0.00	
Fontana New Middle School (46)	0000	9760	25,525,314.00		25,525,314.00			0.00	
Acquisition & Construction of North K-8 School (47)	0000	9760	72,863,435.00		72,863,435.00			0.00	
CBRS Network (Crown Castle)	0000	9760	29,643,951.00		29,643,951.00			0.00	
Reserve for loss of future funding/operational costs	0000	9760	6,821,889.00		6,821,889.00			0.00	
AB218 Actuarial Projections	0000	9760			0.00	225,000.00		225,000.00	
Secondary Academy	0000	9760			0.00	25,525,314.00		25,525,314.00	
Acquisition & Construction of North TK-8 School #47	0000	9760			0.00	73,074,203.95		73,074,203.95	
Reserve for loss of future funding & operational costs	0000	9760			0.00	8,221,443.29		8,221,443.29	
CBRS Network (Crown Castle)	0000	9760			0.00	29,643,951.00		29,643,951.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	2,579,562.49	0.00	2,579,562.49	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	25,209,217.32	0.00	25,209,217.32	26,828,381.08	0.00	26,828,381.08	6.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
1) Cash									
a) in County Treasury		9110	169,046,786.76	129,492,058.91	298,538,845.67				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			169,046,786.76	129,492,058.91	298,538,845.67				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			169,046,786.76	129,492,058.91	298,538,845.67				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	315,571,065.00	0.00	315,571,065.00	365,720,795.00	0.00	365,720,795.00	15.9%
Education Protection Account State Aid - Current Year		8012	101,497,787.00	0.00	101,497,787.00	106,493,395.00	0.00	106,493,395.00	4.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	145,614.00	0.00	145,614.00	145,614.00	0.00	145,614.00	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	22,392,509.00	0.00	22,392,509.00	22,392,509.00	0.00	22,392,509.00	0.0%
Unsecured Roll Taxes		8042	704,509.00	0.00	704,509.00	704,509.00	0.00	704,509.00	0.0%
Prior Years' Taxes		8043	18,741.00	0.00	18,741.00	18,741.00	0.00	18,741.00	0.0%
Supplemental Taxes		8044	1,751,039.00	0.00	1,751,039.00	1,751,039.00	0.00	1,751,039.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(6,160,746.00)	0.00	(6,160,746.00)	(6,160,746.00)	0.00	(6,160,746.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	41,071,383.00	0.00	41,071,383.00	4,391,483.00	0.00	4,391,483.00	-89.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			476,991,901.00	0.00	476,991,901.00	495,457,339.00	0.00	495,457,339.00	3.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(142,210.00)	0.00	(142,210.00)	(366,305.00)	0.00	(366,305.00)	157.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			476,849,691.00	0.00	476,849,691.00	495,091,034.00	0.00	495,091,034.00	3.8%
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	7,960,412.00	7,960,412.00	0.00	7,030,170.00	7,030,170.00	-11.7%

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)	
Special Education Discretionary Grants		8182	0.00	948,628.00	948,628.00	0.00	716,461.00	716,461.00	-24.5%
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		14,221,057.00	14,221,057.00		12,981,593.00	12,981,593.00	-8.7%
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		1,773,723.00	1,773,723.00		1,537,132.00	1,537,132.00	-13.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		1,672,306.00	1,672,306.00		1,499,404.00	1,499,404.00	-10.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,480,639.00	1,480,639.00		1,292,379.00	1,292,379.00	-12.7%
Career and Technical Education	3500-3599	8290		389,114.00	389,114.00		369,716.00	369,716.00	-5.0%
All Other Federal Revenue	All Other	8290	0.00	22,091,560.00	22,091,560.00	0.00	53,381,467.00	53,381,467.00	141.6%
TOTAL, FEDERAL REVENUE			0.00	50,537,439.00	50,537,439.00	0.00	78,808,322.00	78,808,322.00	55.9%
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		31,073,065.00	31,073,065.00		31,073,065.00	31,073,065.00	0.0%
Prior Years	6500	8319		540,885.00	540,885.00		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	4,368,251.00	4,368,251.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,452,309.00	0.00	1,452,309.00	1,570,894.00	0.00	1,570,894.00	8.2%
Lottery - Unrestricted and Instructional Materials		8560	5,585,242.00	2,201,242.00	7,786,484.00	5,477,556.00	2,158,802.00	7,636,358.00	-1.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,996,773.00	1,996,773.00		1,900,000.00	1,900,000.00	-4.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,191,089.00	115,916,699.00	119,107,788.00	3,191,089.00	62,243,457.00	65,434,546.00	-45.1%
TOTAL, OTHER STATE REVENUE			10,228,640.00	156,096,915.00	166,325,555.00	10,239,539.00	97,375,324.00	107,614,863.00	-35.3%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	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%

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 Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	31,717.00	0.00	31,717.00	40,000.00	0.00	40,000.00	26.1%
Interest		8660	5,000,000.00	0.00	5,000,000.00	3,500,000.00	0.00	3,500,000.00	-30.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	42,990.00	0.00	42,990.00	36,000.00	0.00	36,000.00	-16.3%
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	2,600,215.00	6,468,029.00	9,068,244.00	610,000.00	1,300,000.00	1,910,000.00	-78.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		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			7,674,922.00	6,468,029.00	14,142,951.00	4,186,000.00	1,300,000.00	5,486,000.00	-61.2%
TOTAL, REVENUES			494,753,253.00	213,102,383.00	707,855,636.00	509,516,573.00	177,483,646.00	687,000,219.00	-2.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	154,229,514.00	32,827,041.00	187,056,555.00	156,192,820.00	33,916,099.00	190,108,919.00	1.6%
Certificated Pupil Support Salaries		1200	9,974,659.00	4,187,004.00	14,161,663.00	10,392,570.00	4,037,897.00	14,430,467.00	1.9%
Certificated Supervisors' and Administrators' Salaries		1300	19,077,993.00	1,671,831.00	20,749,824.00	19,363,350.00	1,538,988.00	20,902,338.00	0.7%
Other Certificated Salaries		1900	11,146,002.00	7,938,071.00	19,084,073.00	11,452,532.00	7,495,643.00	18,948,175.00	-0.7%
TOTAL, CERTIFICATED SALARIES			194,428,168.00	46,623,947.00	241,052,115.00	197,401,272.00	46,988,627.00	244,389,899.00	1.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	4,210,354.00	11,509,313.00	15,719,667.00	4,617,481.00	12,655,118.00	17,272,599.00	9.9%
Classified Support Salaries		2200	24,638,234.00	8,649,444.00	33,287,678.00	25,839,746.00	8,474,328.00	34,314,074.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	4,612,684.00	1,063,918.00	5,676,602.00	4,459,246.00	1,071,308.00	5,530,554.00	-2.6%
Clerical, Technical and Office Salaries		2400	18,840,391.00	1,387,743.00	20,228,134.00	19,348,202.00	1,637,890.00	20,986,092.00	3.7%
Other Classified Salaries		2900	6,008,371.00	708,075.00	6,716,446.00	6,305,130.00	474,295.00	6,779,425.00	0.9%
TOTAL, CLASSIFIED SALARIES			58,310,034.00	23,318,493.00	81,628,527.00	60,569,805.00	24,312,939.00	84,882,744.00	4.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	36,215,154.00	29,404,456.00	65,619,610.00	36,898,819.00	30,467,138.00	67,365,957.00	2.7%
PERS		3201-3202	13,968,479.00	5,907,585.00	19,876,064.00	15,173,811.00	6,556,514.00	21,730,325.00	9.3%
OASDI/Medicare/Alternative		3301-3302	7,387,555.00	2,531,171.00	9,918,726.00	7,572,075.00	2,573,162.00	10,145,237.00	2.3%
Health and Welfare Benefits		3401-3402	47,198,565.00	14,285,247.00	61,483,812.00	47,100,327.00	15,107,407.00	62,207,734.00	1.2%
Unemployment Insurance		3501-3502	419,416.00	1,204,236.00	1,623,652.00	130,684.00	37,699.00	168,383.00	-89.6%
Workers' Compensation		3601-3602	3,032,858.00	1,101,478.00	4,134,336.00	3,095,654.00	828,901.00	3,924,555.00	-5.1%
OPEB, Allocated		3701-3702	17,820,073.00	0.00	17,820,073.00	18,310,125.00	0.00	18,310,125.00	2.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			126,042,100.00	54,434,173.00	180,476,273.00	128,281,495.00	55,570,821.00	183,852,316.00	1.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	6,775,721.00	2,848,006.00	9,623,727.00	9,932,974.00	1,425,210.00	11,358,184.00	18.0%
Books and Other Reference Materials		4200	205,941.00	680,769.00	886,710.00	308,760.00	428,585.00	737,345.00	-16.8%
Materials and Supplies		4300	5,440,812.00	8,909,780.00	14,350,592.00	5,839,538.00	7,937,254.00	13,776,792.00	-4.0%
Noncapitalized Equipment		4400	8,861,426.00	2,792,735.00	11,654,161.00	8,786,811.00	1,663,990.00	10,450,801.00	-10.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,283,900.00	15,231,290.00	36,515,190.00	24,868,083.00	11,455,039.00	36,323,122.00	-0.5%
SERVICES AND OTHER OPERATING EXPENDITURES									

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)	
Subagreements for Services		5100	82,500.00	18,382,874.00	18,465,374.00	3,882,500.00	20,056,052.00	23,938,552.00	29.6%
Travel and Conferences		5200	678,354.00	1,371,598.00	2,049,952.00	720,928.00	1,054,384.00	1,775,312.00	-13.4%
Dues and Memberships		5300	152,144.00	50,054.00	202,198.00	159,822.00	13,830.00	173,652.00	-14.1%
Insurance	5400 - 5450		138,380.00	0.00	138,380.00	3,380,380.00	0.00	3,380,380.00	2,342.8%
Operations and Housekeeping Services		5500	11,784,000.00	187,600.00	11,971,600.00	12,745,188.00	100,000.00	12,845,188.00	7.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,377,154.00	3,535,834.00	5,912,988.00	2,413,536.00	2,053,029.00	4,466,565.00	-24.5%
Transfers of Direct Costs		5710	(435,438.00)	435,438.00	0.00	(328,131.00)	328,131.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(338,036.00)	7,631.00	(330,405.00)	(162,797.00)	7,197.00	(155,600.00)	-52.9%
Professional/Consulting Services and Operating Expenditures		5800	18,739,561.00	21,979,564.00	40,719,125.00	15,279,260.00	28,249,170.00	43,528,430.00	6.9%
Communications		5900	798,504.00	103,354.00	901,858.00	802,951.00	32,864.00	835,815.00	-7.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,977,123.00	46,053,947.00	80,031,070.00	38,893,637.00	51,894,657.00	90,788,294.00	13.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	26,700.00	730,806.00	757,506.00	89,700.00	310,000.00	399,700.00	-47.2%
Buildings and Improvements of Buildings		6200	686,404.00	3,273,223.00	3,959,627.00	1,063,938.00	3,421,255.00	4,485,193.00	13.3%
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	604,824.00	2,426,065.00	3,030,889.00	731,427.00	25,472,974.00	26,204,401.00	764.6%
Equipment Replacement		6500	65,885.00	307,466.00	373,351.00	57,500.00	10,000.00	67,500.00	-81.9%
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			1,383,813.00	6,737,560.00	8,121,373.00	1,942,565.00	29,214,229.00	31,156,794.00	283.6%
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	14,920.00	0.00	14,920.00	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	251,020.00	0.00	251,020.00	251,020.00	0.00	251,020.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			265,940.00	0.00	265,940.00	251,020.00	0.00	251,020.00	-5.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,709,796.00)	3,709,796.00	0.00	(3,196,682.00)	3,196,682.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,085,614.00)	0.00	(1,085,614.00)	(983,813.00)	0.00	(983,813.00)	-9.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,795,410.00)	3,709,796.00	(1,085,614.00)	(4,180,495.00)	3,196,682.00	(983,813.00)	-9.4%
TOTAL, EXPENDITURES			430,895,668.00	196,109,206.00	627,004,874.00	448,027,382.00	222,632,994.00	670,660,376.00	7.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	49,151.00	0.00	49,151.00	New

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)	
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	3,225,569.00	0.00	3,225,569.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,225,569.00	0.00	3,225,569.00	49,151.00	0.00	49,151.00	-98.5%
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		(53,395,977.00)	53,395,977.00	0.00	(58,210,553.00)	58,210,553.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(53,395,977.00)	53,395,977.00	0.00	(58,210,553.00)	58,210,553.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(56,621,546.00)	53,395,977.00	(3,225,569.00)	(58,259,704.00)	58,210,553.00	(49,151.00)	-98.5%

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	476,849,691.00	0.00	476,849,691.00	495,091,034.00	0.00	495,091,034.00	3.8%
2) Federal Revenue		8100-8299	0.00	50,537,439.00	50,537,439.00	0.00	78,808,322.00	78,808,322.00	55.9%
3) Other State Revenue		8300-8599	10,228,640.00	156,096,915.00	166,325,555.00	10,239,539.00	97,375,324.00	107,614,863.00	-35.3%
4) Other Local Revenue		8600-8799	7,674,922.00	6,468,029.00	14,142,951.00	4,186,000.00	1,300,000.00	5,486,000.00	-61.2%
5) TOTAL, REVENUES			494,753,253.00	213,102,383.00	707,855,636.00	509,516,573.00	177,483,646.00	687,000,219.00	-2.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	267,276,428.00	123,689,585.00	390,966,013.00	272,182,352.00	132,214,529.00	404,396,881.00	3.4%
2) Instruction - Related Services	2000-2999		67,355,975.00	27,004,159.00	94,360,134.00	69,357,040.00	25,101,034.00	94,458,074.00	0.1%
3) Pupil Services	3000-3999		33,800,549.00	11,943,229.00	45,743,778.00	36,376,460.00	11,666,890.00	48,043,350.00	5.0%
4) Ancillary Services	4000-4999		26,573.00	0.00	26,573.00	23,297.00	0.00	23,297.00	-12.3%
5) Community Services	5000-5999		27,904.00	175.00	28,079.00	23,200.00	0.00	23,200.00	-17.4%
6) Enterprise	6000-6999		0.00	12,588.00	12,588.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		19,342,423.00	6,672,731.00	26,015,154.00	24,217,543.00	6,758,032.00	30,975,575.00	19.1%
8) Plant Services	8000-8999		42,799,876.00	26,786,739.00	69,586,615.00	45,596,470.00	46,892,509.00	92,488,979.00	32.9%
9) Other Outgo	9000-9999		265,940.00	0.00	265,940.00	251,020.00	0.00	251,020.00	-5.6%
10) TOTAL, EXPENDITURES			430,895,668.00	196,109,206.00	627,004,874.00	448,027,382.00	222,632,994.00	670,660,376.00	7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			63,857,585.00	16,993,177.00	80,850,762.00	61,489,191.00	(45,149,348.00)	16,339,843.00	-79.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		3,225,569.00	0.00	3,225,569.00	49,151.00	0.00	49,151.00	-98.5%
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		(53,395,977.00)	53,395,977.00	0.00	(58,210,553.00)	58,210,553.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(56,621,546.00)	53,395,977.00	(3,225,569.00)	(58,259,704.00)	58,210,553.00	(49,151.00)	-98.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,236,039.00	70,389,154.00	77,625,193.00	3,229,487.00	13,061,205.00	16,290,692.00	-79.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		161,810,747.76	59,102,904.91	220,913,652.67	169,046,786.76	129,492,058.91	298,538,845.67	35.1%
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)			161,810,747.76	59,102,904.91	220,913,652.67	169,046,786.76	129,492,058.91	298,538,845.67	35.1%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,810,747.76	59,102,904.91	220,913,652.67	169,046,786.76	129,492,058.91	298,538,845.67	35.1%
2) Ending Balance, June 30 (E + F1e)			169,046,786.76	129,492,058.91	298,538,845.67	172,276,273.76	142,553,263.91	314,829,537.67	5.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Stores	9712		193,762.65	0.00	193,762.65	193,762.65	0.00	193,762.65	0.0%
Prepaid Items	9713		5,784,655.30	0.00	5,784,655.30	5,784,655.30	0.00	5,784,655.30	0.0%
All Others	9719		2,579,562.49	0.00	2,579,562.49	0.00	0.00	0.00	-100.0%
b) Restricted	9740		0.00	129,492,058.91	129,492,058.91	0.00	142,553,263.91	142,553,263.91	10.1%
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		135,079,589.00	0.00	135,079,589.00	136,689,912.24	0.00	136,689,912.24	1.2%
AB218 Actuarial Projections	0000	9760	225,000.00		225,000.00			0.00	
Fontana New Middle School (46)	0000	9760	25,525,314.00		25,525,314.00			0.00	
Acquisition & Construction of North K-8 School (47)	0000	9760	72,863,435.00		72,863,435.00			0.00	
CBRS Network (Crown Castle)	0000	9760	29,643,951.00		29,643,951.00			0.00	
Reserve for loss of future funding/operational costs	0000	9760	6,821,889.00		6,821,889.00			0.00	
AB218 Actuarial Projections	0000	9760			0.00	225,000.00		225,000.00	
Secondary Academy	0000	9760			0.00	25,525,314.00		25,525,314.00	
Acquisition & Construction of North TK-8 School #47	0000	9760			0.00	73,074,203.95		73,074,203.95	
Reserve for loss of future funding & operational costs	0000	9760			0.00	8,221,443.29		8,221,443.29	
CBRS Network (Crown Castle)	0000	9760			0.00	29,643,951.00		29,643,951.00	
d) Assigned									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	2,579,562.49	0.00	2,579,562.49	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		25,209,217.32	0.00	25,209,217.32	26,828,381.08	0.00	26,828,381.08	6.4%
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	45,999,101.26	72,518,655.26
6266	Educator Effectiveness, FY 2021-22	8,170,543.00	6,379,776.00
6300	Lottery: Instructional Materials	2,899,099.41	2,057,901.41
6331	CA Community Schools Partnership Act - Planning Grant	200,000.00	0.00
6500	Special Education	1,706,270.81	1,706,270.81
6536	Special Ed: Dispute Prevention and Dispute Resolution	354,909.52	354,909.52
6537	Special Ed: Learning Recovery Support	.86	.86
6546	Mental Health-Related Services	.86	.86
6547	Special Education Early Intervention Preschool Grant	2,951,416.00	4,229,966.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,965,007.00	2,965,007.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	4,368,251.00	4,368,251.00
7311	Classified School Employee Professional Development Block Grant	227,310.40	187,375.40
7412	A-G Access/Success Grant	2,752,194.00	2,752,194.00
7413	A-G Learning Loss Mitigation Grant	1,031,786.00	1,031,786.00
7425	Expanded Learning Opportunities (ELO) Grant	5,285.21	.21
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	174,260.48	.48
7435	Learning Recovery Emergency Block Grant	41,537,970.00	35,679,034.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	6,110,879.74	5,908,755.74
9010	Other Restricted Local	5,037,773.36	2,413,379.36
Total, Restricted Balance		129,492,058.91	142,553,263.91

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,909,284.04	1,909,284.04	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,909,284.04	1,909,284.04	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,909,284.04	1,909,284.04	0.0%
2) Ending Balance, June 30 (E + F1e)			1,909,284.04	1,909,284.04	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,909,284.04	1,909,284.04	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,909,284.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,909,284.04		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			1,909,284.04		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					

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

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,909,284.04	1,909,284.04	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,909,284.04	1,909,284.04	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,909,284.04	1,909,284.04	0.0%
2) Ending Balance, June 30 (E + F1e)			1,909,284.04	1,909,284.04	0.0%
Components of Ending Fund Balance					

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,909,284.04	1,909,284.04	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	1,909,284.04	1,909,284.04
Total, Restricted Balance		1,909,284.04	1,909,284.04

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	768,725.00	422,877.00	-45.0%
3) Other State Revenue		8300-8599	157,531.00	100,000.00	-36.5%
4) Other Local Revenue		8600-8799	1,086,969.00	1,722,790.00	58.5%
5) TOTAL, REVENUES			2,013,225.00	2,245,667.00	11.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	591,594.00	629,198.00	6.4%
2) Classified Salaries		2000-2999	479,691.00	582,575.00	21.4%
3) Employee Benefits		3000-3999	457,735.00	493,945.00	7.9%
4) Books and Supplies		4000-4999	786,419.00	286,129.00	-63.6%
5) Services and Other Operating Expenditures		5000-5999	320,746.00	194,810.00	-39.3%
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	72,902.00	59,010.00	-19.1%
9) TOTAL, EXPENDITURES			2,709,087.00	2,245,667.00	-17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(695,862.00)	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)			(695,862.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	892,651.29	196,789.29	-78.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			892,651.29	196,789.29	-78.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			892,651.29	196,789.29	-78.0%
2) Ending Balance, June 30 (E + F1e)			196,789.29	196,789.29	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	200,791.87	200,791.87	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(4,002.58)	(4,002.58)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	196,789.29		
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			196,789.29		
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)			196,789.29		
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	15,365.00	30,592.00	99.1%
All Other Federal Revenue	All Other	8290	753,360.00	392,285.00	-47.9%
TOTAL, FEDERAL REVENUE			768,725.00	422,877.00	-45.0%
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	157,531.00	100,000.00	-36.5%
TOTAL, OTHER STATE REVENUE			157,531.00	100,000.00	-36.5%
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	2,000.00	2,000.00	0.0%
Interagency Services		8677	1,084,969.00	1,720,790.00	58.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,086,969.00	1,722,790.00	58.5%
TOTAL, REVENUES			2,013,225.00	2,245,667.00	11.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	332,716.00	351,000.00	5.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	258,878.00	278,198.00	7.5%
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			591,594.00	629,198.00	6.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	30,620.00	28,589.00	-6.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	449,071.00	553,986.00	23.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			479,691.00	582,575.00	21.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	127,998.00	120,177.00	-6.1%
PERS		3201-3202	105,069.00	150,095.00	42.9%
OASDI/Medicare/Alternative		3301-3302	49,899.00	52,913.00	6.0%
Health and Welfare Benefits		3401-3402	146,451.00	155,865.00	6.4%
Unemployment Insurance		3501-3502	11,474.00	594.00	-94.8%
Workers' Compensation		3601-3602	16,844.00	14,301.00	-15.1%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			457,735.00	493,945.00	7.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	87,709.00	35,000.00	-60.1%
Books and Other Reference Materials		4200	51,384.00	9,294.00	-81.9%
Materials and Supplies		4300	397,496.00	229,043.00	-42.4%
Noncapitalized Equipment		4400	249,830.00	12,792.00	-94.9%
TOTAL, BOOKS AND SUPPLIES			786,419.00	286,129.00	-63.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	22,268.00	26,600.00	19.5%
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	8,000.00	6,000.00	-25.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	124,272.00	35,500.00	-71.4%
Professional/Consulting Services and Operating Expenditures		5800	144,206.00	121,710.00	-15.6%
Communications		5900	22,000.00	5,000.00	-77.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			320,746.00	194,810.00	-39.3%
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	72,902.00	59,010.00	-19.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			72,902.00	59,010.00	-19.1%
TOTAL, EXPENDITURES			2,709,087.00	2,245,667.00	-17.1%
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					
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	768,725.00	422,877.00	-45.0%
3) Other State Revenue		8300-8599	157,531.00	100,000.00	-36.5%
4) Other Local Revenue		8600-8799	1,086,969.00	1,722,790.00	58.5%
5) TOTAL, REVENUES			2,013,225.00	2,245,667.00	11.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,495,488.00	908,457.00	-39.3%
2) Instruction - Related Services	2000-2999		1,088,136.00	1,227,929.00	12.8%
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		72,902.00	59,010.00	-19.1%
8) Plant Services	8000-8999		52,561.00	50,271.00	-4.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,709,087.00	2,245,667.00	-17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(695,862.00)	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)			(695,862.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	892,651.29	196,789.29	-78.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			892,651.29	196,789.29	-78.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			892,651.29	196,789.29	-78.0%
2) Ending Balance, June 30 (E + F1e)			196,789.29	196,789.29	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	200,791.87	200,791.87	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(4,002.58)	(4,002.58)	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6371	CalWORKs for ROCP or Adult Education	200,790.76	200,790.76
6391	Adult Education Program	1.11	1.11
Total, Restricted Balance		200,791.87	200,791.87

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	512,546.00	571,398.00	11.5%
3) Other State Revenue		8300-8599	8,096,222.00	8,898,886.00	9.9%
4) Other Local Revenue		8600-8799	762,815.00	820,852.00	7.6%
5) TOTAL, REVENUES			9,371,583.00	10,291,136.00	9.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,320,700.00	3,552,113.00	7.0%
2) Classified Salaries		2000-2999	2,490,756.00	2,746,323.00	10.3%
3) Employee Benefits		3000-3999	2,613,794.00	3,036,851.00	16.2%
4) Books and Supplies		4000-4999	979,105.00	397,220.00	-59.4%
5) Services and Other Operating Expenditures		5000-5999	254,827.00	234,544.00	-8.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	378,281.00	332,595.00	-12.1%
9) TOTAL, EXPENDITURES			10,037,463.00	10,299,646.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(665,880.00)	(8,510.00)	-98.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	49,151.00	New
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	49,151.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(665,880.00)	40,641.00	-106.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,461,202.39	1,795,322.39	-27.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,461,202.39	1,795,322.39	-27.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,461,202.39	1,795,322.39	-27.1%
2) Ending Balance, June 30 (E + F1e)			1,795,322.39	1,835,963.39	2.3%
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	1,457,427.00	1,464,589.00	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	337,895.39	371,374.39	9.9%
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	1,795,322.39		
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			1,795,322.39		
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)			1,795,322.39		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	390,758.00	416,909.00	6.7%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	121,788.00	154,489.00	26.9%
TOTAL, FEDERAL REVENUE			512,546.00	571,398.00	11.5%
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	8,083,722.00	8,886,386.00	9.9%
All Other State Revenue	All Other	8590	12,500.00	12,500.00	0.0%
TOTAL, OTHER STATE REVENUE			8,096,222.00	8,898,886.00	9.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	98,367.00	105,530.00	7.3%
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	641,085.00	691,959.00	7.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	23,363.00	23,363.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			762,815.00	820,852.00	7.6%
TOTAL, REVENUES			9,371,583.00	10,291,136.00	9.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,440,940.00	2,377,606.00	-2.6%
Certificated Pupil Support Salaries		1200	200,796.00	310,692.00	54.7%
Certificated Supervisors' and Administrators' Salaries		1300	432,538.00	461,145.00	6.6%
Other Certificated Salaries		1900	246,426.00	402,670.00	63.4%
TOTAL, CERTIFICATED SALARIES			3,320,700.00	3,552,113.00	7.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,321,807.00	1,583,587.00	19.8%
Classified Support Salaries		2200	132,905.00	139,004.00	4.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	372,361.00	325,067.00	-12.7%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	663,683.00	698,665.00	5.3%
TOTAL, CLASSIFIED SALARIES			2,490,756.00	2,746,323.00	10.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	527,519.00	587,639.00	11.4%
PERS		3201-3202	600,385.00	752,556.00	25.3%
OASDI/Medicare/Alternative		3301-3302	251,092.00	281,687.00	12.2%
Health and Welfare Benefits		3401-3402	1,137,871.00	1,336,237.00	17.4%
Unemployment Insurance		3501-3502	28,558.00	3,150.00	-89.0%
Workers' Compensation		3601-3602	68,369.00	75,582.00	10.6%
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			2,613,794.00	3,036,851.00	16.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	94,474.00	65,841.00	-30.3%
Materials and Supplies		4300	827,669.00	289,726.00	-65.0%
Noncapitalized Equipment		4400	56,962.00	41,653.00	-26.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			979,105.00	397,220.00	-59.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,923.00	17,923.00	5.9%
Dues and Memberships		5300	1,050.00	1,050.00	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	647.00	647.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	48,838.00	50,334.00	3.1%
Professional/Consulting Services and Operating Expenditures		5800	187,369.00	164,590.00	-12.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			254,827.00	234,544.00	-8.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	378,281.00	332,595.00	-12.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			378,281.00	332,595.00	-12.1%
TOTAL, EXPENDITURES			10,037,463.00	10,299,646.00	2.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	49,151.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	49,151.00	New
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	49,151.00	New

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	512,546.00	571,398.00	11.5%
3) Other State Revenue		8300-8599	8,096,222.00	8,898,886.00	9.9%
4) Other Local Revenue		8600-8799	762,815.00	820,852.00	7.6%
5) TOTAL, REVENUES			9,371,583.00	10,291,136.00	9.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		7,327,965.00	7,189,820.00	-1.9%
2) Instruction - Related Services	2000-2999		1,815,562.00	2,083,785.00	14.8%
3) Pupil Services	3000-3999		515,655.00	693,446.00	34.5%
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		378,281.00	332,595.00	-12.1%
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			10,037,463.00	10,299,646.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(665,880.00)	(8,510.00)	-98.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	49,151.00	New
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	49,151.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(665,880.00)	40,641.00	-106.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,461,202.39	1,795,322.39	-27.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,461,202.39	1,795,322.39	-27.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,461,202.39	1,795,322.39	-27.1%
2) Ending Balance, June 30 (E + F1e)			1,795,322.39	1,835,963.39	2.3%
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	1,457,427.00	1,464,589.00	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	337,895.39	371,374.39	9.9%
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	40,219.00	40,219.00
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	28,628.00	1,875.00
6130	Child Development: Center-Based Reserve Account	1,388,580.00	1,422,495.00
Total, Restricted Balance		1,457,427.00	1,464,589.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,789,305.00	20,721,551.00	-0.3%
3) Other State Revenue		8300-8599	9,903,869.00	9,904,847.00	0.0%
4) Other Local Revenue		8600-8799	396,500.00	396,500.00	0.0%
5) TOTAL, REVENUES			31,089,674.00	31,022,898.00	-0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,356,616.00	10,227,003.00	9.3%
3) Employee Benefits		3000-3999	5,153,580.00	5,570,664.00	8.1%
4) Books and Supplies		4000-4999	14,527,282.00	14,895,016.00	2.5%
5) Services and Other Operating Expenditures		5000-5999	537,095.00	686,166.00	27.8%
6) Capital Outlay		6000-6999	1,649,502.00	7,141,910.00	333.0%
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	634,431.00	592,208.00	-6.7%
9) TOTAL, EXPENDITURES			31,858,506.00	39,112,967.00	22.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(768,832.00)	(8,090,069.00)	952.3%
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)			(768,832.00)	(8,090,069.00)	952.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,093,673.07	25,324,841.07	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,093,673.07	25,324,841.07	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,093,673.07	25,324,841.07	-2.9%
2) Ending Balance, June 30 (E + F1e)			25,324,841.07	17,234,772.07	-31.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,724,715.07	17,634,646.07	-31.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(399,874.00)	(399,874.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,324,841.07		
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			25,324,841.07		
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)			25,324,841.07		
FEDERAL REVENUE					
Child Nutrition Programs		8220	19,097,538.00	19,029,784.00	-0.4%
Donated Food Commodities		8221	1,691,767.00	1,691,767.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			20,789,305.00	20,721,551.00	-0.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	9,903,869.00	9,904,847.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,903,869.00	9,904,847.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	30,000.00	30,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	333,000.00	333,000.00	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	33,500.00	33,500.00	0.0%
TOTAL, OTHER LOCAL REVENUE			396,500.00	396,500.00	0.0%
TOTAL, REVENUES			31,089,674.00	31,022,898.00	-0.2%
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	8,009,366.00	8,736,419.00	9.1%
Classified Supervisors' and Administrators' Salaries		2300	819,500.00	887,878.00	8.3%
Clerical, Technical and Office Salaries		2400	527,750.00	602,706.00	14.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,356,616.00	10,227,003.00	9.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,203,707.00	2,518,688.00	14.3%
OASDI/Medicare/Alternative		3301-3302	729,587.00	764,492.00	4.8%
Health and Welfare Benefits		3401-3402	2,059,099.00	2,159,644.00	4.9%
Unemployment Insurance		3501-3502	49,979.00	5,114.00	-89.8%
Workers' Compensation		3601-3602	111,208.00	122,726.00	10.4%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,153,580.00	5,570,664.00	8.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	1,150.00	250.00	-78.3%
Materials and Supplies		4300	937,854.00	978,312.00	4.3%
Noncapitalized Equipment		4400	116,000.00	212,950.00	83.6%
Food		4700	13,472,278.00	13,703,504.00	1.7%
TOTAL, BOOKS AND SUPPLIES			14,527,282.00	14,895,016.00	2.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	33,000.00	53,000.00	60.6%
Dues and Memberships		5300	10,000.00	10,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,000.00	500.00	-50.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	184,000.00	211,000.00	14.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(52,705.00)	(20,234.00)	-61.6%
Professional/Consulting Services and Operating Expenditures		5800	331,900.00	401,900.00	21.1%
Communications		5900	29,900.00	30,000.00	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			537,095.00	686,166.00	27.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	1,275,225.00	3,145,910.00	146.7%
Equipment		6400	205,000.00	2,082,000.00	915.6%
Equipment Replacement		6500	169,277.00	1,914,000.00	1,030.7%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,649,502.00	7,141,910.00	333.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	634,431.00	592,208.00	-6.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			634,431.00	592,208.00	-6.7%
TOTAL, EXPENDITURES			31,858,506.00	39,112,967.00	22.8%
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	20,789,305.00	20,721,551.00	-0.3%
3) Other State Revenue		8300-8599	9,903,869.00	9,904,847.00	0.0%
4) Other Local Revenue		8600-8799	396,500.00	396,500.00	0.0%
5) TOTAL, REVENUES			31,089,674.00	31,022,898.00	-0.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		29,569,773.00	31,374,549.00	6.1%
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		634,431.00	592,208.00	-6.7%
8) Plant Services	8000-8999		1,654,302.00	7,146,210.00	332.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			31,858,506.00	39,112,967.00	22.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(768,832.00)	(8,090,069.00)	952.3%
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)			(768,832.00)	(8,090,069.00)	952.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,093,673.07	25,324,841.07	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,093,673.07	25,324,841.07	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,093,673.07	25,324,841.07	-2.9%
2) Ending Balance, June 30 (E + F1e)			25,324,841.07	17,234,772.07	-31.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,724,715.07	17,634,646.07	-31.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(399,874.00)	(399,874.00)	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)	21,687,182.00	13,824,496.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	3,849,693.37	3,809,693.37
5330	Child Nutrition: Summer Food Service Program Operations	187,839.70	456.70
Total, Restricted Balance		25,724,715.07	17,634,646.07

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	100,000.00	100,000.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,000.00	100,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,000.00	100,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,597,196.11	12,697,196.11	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,597,196.11	12,697,196.11	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,597,196.11	12,697,196.11	0.8%
2) Ending Balance, June 30 (E + F1e)			12,697,196.11	12,797,196.11	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	12,697,196.11	12,797,196.11	0.8%
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	12,697,196.11		
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			12,697,196.11		
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)			12,697,196.11		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	0.0%
TOTAL, REVENUES			100,000.00	100,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			100,000.00	100,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,000.00	100,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,597,196.11	12,697,196.11	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,597,196.11	12,697,196.11	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,597,196.11	12,697,196.11	0.8%
2) Ending Balance, June 30 (E + F1e)			12,697,196.11	12,797,196.11	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	12,697,196.11	12,797,196.11	0.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300,000.00	300,000.00	0.0%
5) TOTAL, REVENUES			300,000.00	300,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	50,232.00	43,196.00	-14.0%
5) Services and Other Operating Expenditures		5000-5999	853,929.00	154,000.00	-82.0%
6) Capital Outlay		6000-6999	5,651,940.00	8,161,359.00	44.4%
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			6,556,101.00	8,358,555.00	27.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,256,101.00)	(8,058,555.00)	28.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,256,101.00)	(8,058,555.00)	28.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,798,112.83	58,542,011.83	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,798,112.83	58,542,011.83	-9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,798,112.83	58,542,011.83	-9.7%
2) Ending Balance, June 30 (E + F1e)			58,542,011.83	50,483,456.83	-13.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	58,542,011.83	50,483,456.83	-13.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	58,542,011.83		
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			58,542,011.83		
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)			58,542,011.83		
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	300,000.00	300,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300,000.00	300,000.00	0.0%
TOTAL, REVENUES			300,000.00	300,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	37,253.00	35,000.00	-6.0%
Noncapitalized Equipment		4400	12,979.00	8,196.00	-36.9%
TOTAL, BOOKS AND SUPPLIES			50,232.00	43,196.00	-14.0%
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	853,929.00	154,000.00	-82.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			853,929.00	154,000.00	-82.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	63,644.00	47,644.00	-25.1%
Buildings and Improvements of Buildings		6200	5,580,625.00	8,100,715.00	45.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	7,671.00	13,000.00	69.5%
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			5,651,940.00	8,161,359.00	44.4%
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			6,556,101.00	8,358,555.00	27.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300,000.00	300,000.00	0.0%
5) TOTAL, REVENUES			300,000.00	300,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,722,122.00	8,224,555.00	43.7%
9) Other Outgo	9000-9999	Except 7600-7699	833,979.00	134,000.00	-83.9%
10) TOTAL, EXPENDITURES			6,556,101.00	8,358,555.00	27.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(6,256,101.00)	(8,058,555.00)	28.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(6,256,101.00)	(8,058,555.00)	28.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,798,112.83	58,542,011.83	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,798,112.83	58,542,011.83	-9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,798,112.83	58,542,011.83	-9.7%
2) Ending Balance, June 30 (E + F1e)			58,542,011.83	50,483,456.83	-13.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	58,542,011.83	50,483,456.83	-13.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,834,361.00	3,400,000.00	-56.6%
5) TOTAL, REVENUES			7,834,361.00	3,400,000.00	-56.6%
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	80,000.00	35,000.00	-56.3%
5) Services and Other Operating Expenditures		5000-5999	1,050,446.00	759,238.00	-27.7%
6) Capital Outlay		6000-6999	1,140,979.00	2,749,080.00	140.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,271,425.00	3,543,318.00	56.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,562,936.00	(143,318.00)	-102.6%
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)			5,562,936.00	(143,318.00)	-102.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,984,955.10	53,547,891.10	11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,984,955.10	53,547,891.10	11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,984,955.10	53,547,891.10	11.6%
2) Ending Balance, June 30 (E + F1e)			53,547,891.10	53,404,573.10	-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	53,547,891.10	53,404,573.10	-0.3%
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	53,547,891.10		
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			53,547,891.10		
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)			53,547,891.10		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	833,100.00	400,000.00	-52.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	7,000,000.00	3,000,000.00	-57.1%
Other Local Revenue					
All Other Local Revenue		8699	1,261.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,834,361.00	3,400,000.00	-56.6%
TOTAL, REVENUES			7,834,361.00	3,400,000.00	-56.6%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	50,000.00	32,000.00	-36.0%
Noncapitalized Equipment		4400	30,000.00	3,000.00	-90.0%
TOTAL, BOOKS AND SUPPLIES			80,000.00	35,000.00	-56.3%
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	132,783.00	182,783.00	37.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	210,000.00	90,000.00	-57.1%
Professional/Consulting Services and Operating Expenditures		5800	707,663.00	486,455.00	-31.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,050,446.00	759,238.00	-27.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	41,415.00	New
Buildings and Improvements of Buildings		6200	1,140,979.00	2,707,665.00	137.3%
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			1,140,979.00	2,749,080.00	140.9%
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			2,271,425.00	3,543,318.00	56.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,834,361.00	3,400,000.00	-56.6%
5) TOTAL, REVENUES			7,834,361.00	3,400,000.00	-56.6%
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		2,271,425.00	3,543,318.00	56.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,271,425.00	3,543,318.00	56.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			5,562,936.00	(143,318.00)	-102.6%
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)			5,562,936.00	(143,318.00)	-102.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,984,955.10	53,547,891.10	11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,984,955.10	53,547,891.10	11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,984,955.10	53,547,891.10	11.6%
2) Ending Balance, June 30 (E + F1e)			53,547,891.10	53,404,573.10	-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	53,547,891.10	53,404,573.10	-0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	53,547,891.10	53,404,573.10
Total, Restricted Balance		53,547,891.10	53,404,573.10

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	792,805.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	18,827.00	18,826.00	0.0%
5) TOTAL, REVENUES			811,632.00	18,826.00	-97.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	796,157.00	5,000.00	-99.4%
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			796,157.00	5,000.00	-99.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,475.00	13,826.00	-10.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,475.00	13,826.00	-10.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,778,597.45	2,794,072.45	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,778,597.45	2,794,072.45	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,778,597.45	2,794,072.45	0.6%
2) Ending Balance, June 30 (E + F1e)			2,794,072.45	2,807,898.45	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,794,072.45	2,807,898.45	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	2,794,072.45		
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			2,794,072.45		
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)			2,794,072.45		
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	792,805.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			792,805.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	18,827.00	18,826.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,827.00	18,826.00	0.0%
TOTAL, REVENUES			811,632.00	18,826.00	-97.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	796,157.00	5,000.00	-99.4%
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			796,157.00	5,000.00	-99.4%
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			796,157.00	5,000.00	-99.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	792,805.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	18,827.00	18,826.00	0.0%
5) TOTAL, REVENUES			811,632.00	18,826.00	-97.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		796,157.00	5,000.00	-99.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			796,157.00	5,000.00	-99.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			15,475.00	13,826.00	-10.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			15,475.00	13,826.00	-10.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,778,597.45	2,794,072.45	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,778,597.45	2,794,072.45	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,778,597.45	2,794,072.45	0.6%
2) Ending Balance, June 30 (E + F1e)			2,794,072.45	2,807,898.45	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,794,072.45	2,807,898.45	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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
7710	State School Facilities Projects	2,794,072.45	2,807,898.45
Total, Restricted Balance		2,794,072.45	2,807,898.45

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,685,525.00	450,000.00	-90.4%
5) TOTAL, REVENUES			4,685,525.00	450,000.00	-90.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,319.00	4,319.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	283,449.00	226,058.00	-20.2%
6) Capital Outlay		6000-6999	7,057,571.00	9,628,033.00	36.4%
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			7,345,339.00	9,858,410.00	34.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,659,814.00)	(9,408,410.00)	253.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,659,814.00)	(9,408,410.00)	253.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,578,170.71	26,918,356.71	-9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,578,170.71	26,918,356.71	-9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,578,170.71	26,918,356.71	-9.0%
2) Ending Balance, June 30 (E + F1e)			26,918,356.71	17,509,946.71	-35.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	26,918,356.71	17,509,946.71	-35.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,918,356.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			26,918,356.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			26,918,356.71		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	4,208,639.00	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	476,625.00	450,000.00	-5.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	261.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,685,525.00	450,000.00	-90.4%
TOTAL, REVENUES			4,685,525.00	450,000.00	-90.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,000.00	1,000.00	0.0%
Noncapitalized Equipment		4400	3,319.00	3,319.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,319.00	4,319.00	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	8,364.00	104,000.00	1,143.4%
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	275,085.00	122,058.00	-55.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			283,449.00	226,058.00	-20.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,040,872.00	4,545,579.00	122.7%
Buildings and Improvements of Buildings		6200	4,599,409.00	5,082,454.00	10.5%
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	417,290.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,057,571.00	9,628,033.00	36.4%
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			7,345,339.00	9,858,410.00	34.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,685,525.00	450,000.00	-90.4%
5) TOTAL, REVENUES			4,685,525.00	450,000.00	-90.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,345,339.00	9,858,410.00	34.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,345,339.00	9,858,410.00	34.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(2,659,814.00)	(9,408,410.00)	253.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(2,659,814.00)	(9,408,410.00)	253.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,578,170.71	26,918,356.71	-9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,578,170.71	26,918,356.71	-9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,578,170.71	26,918,356.71	-9.0%
2) Ending Balance, June 30 (E + F1e)			26,918,356.71	17,509,946.71	-35.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	26,918,356.71	17,509,946.71	-35.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	26,918,356.71	17,509,946.71
Total, Restricted Balance		26,918,356.71	17,509,946.71

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	6,640,825.00	6,638,225.00	0.0%
5) TOTAL, REVENUES			6,640,825.00	6,638,225.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	43,250.00	43,250.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,446,681.00	2,434,450.00	-0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,489,931.00	2,477,700.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,150,894.00	4,160,525.00	0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,150,894.00	4,160,525.00	0.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,257,781.56	49,408,675.56	9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,257,781.56	49,408,675.56	9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,257,781.56	49,408,675.56	9.2%
2) Ending Balance, June 30 (E + F1e)			49,408,675.56	53,569,200.56	8.4%
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	49,408,675.56	53,569,200.56	8.4%
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	49,408,675.56		
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			49,408,675.56		
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)			49,408,675.56		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
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	332,709.00	332,709.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,308,116.00	6,305,516.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,640,825.00	6,638,225.00	0.0%
TOTAL, REVENUES			6,640,825.00	6,638,225.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	43,250.00	43,250.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,250.00	43,250.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	796,681.00	714,450.00	-10.3%
Other Debt Service - Principal		7439	1,650,000.00	1,720,000.00	4.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,446,681.00	2,434,450.00	-0.5%
TOTAL, EXPENDITURES			2,489,931.00	2,477,700.00	-0.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,640,825.00	6,638,225.00	0.0%
5) TOTAL, REVENUES			6,640,825.00	6,638,225.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		43,250.00	43,250.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,446,681.00	2,434,450.00	-0.5%
10) TOTAL, EXPENDITURES			2,489,931.00	2,477,700.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			4,150,894.00	4,160,525.00	0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			4,150,894.00	4,160,525.00	0.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,257,781.56	49,408,675.56	9.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,257,781.56	49,408,675.56	9.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,257,781.56	49,408,675.56	9.2%
2) Ending Balance, June 30 (E + F1e)			49,408,675.56	53,569,200.56	8.4%
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	49,408,675.56	53,569,200.56	8.4%
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

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	79,949.00	79,949.00	0.0%
4) Other Local Revenue		8600-8799	12,459,950.00	12,459,950.00	0.0%
5) TOTAL, REVENUES			12,539,899.00	12,539,899.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,840,499.00	11,840,499.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,840,499.00	11,840,499.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			699,400.00	699,400.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			699,400.00	699,400.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,802,927.72	14,502,327.72	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,802,927.72	14,502,327.72	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,802,927.72	14,502,327.72	5.1%
2) Ending Balance, June 30 (E + F1e)			14,502,327.72	15,201,727.72	4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,502,327.72	15,201,727.72	4.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	14,502,327.72		
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			14,502,327.72		
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)			14,502,327.72		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	79,949.00	79,949.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			79,949.00	79,949.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	10,950,728.00	10,950,728.00	0.0%
Unsecured Roll		8612	984,781.00	984,781.00	0.0%
Prior Years' Taxes		8613	67,086.00	67,086.00	0.0%
Supplemental Taxes		8614	224,204.00	224,204.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	191,268.00	191,268.00	0.0%
Interest		8660	41,883.00	41,883.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,459,950.00	12,459,950.00	0.0%
TOTAL, REVENUES			12,539,899.00	12,539,899.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,740,000.00	4,740,000.00	0.0%
Bond Interest and Other Service Charges		7434	7,100,499.00	7,100,499.00	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)			11,840,499.00	11,840,499.00	0.0%
TOTAL, EXPENDITURES			11,840,499.00	11,840,499.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	79,949.00	79,949.00	0.0%
4) Other Local Revenue		8600-8799	12,459,950.00	12,459,950.00	0.0%
5) TOTAL, REVENUES			12,539,899.00	12,539,899.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	11,840,499.00	11,840,499.00	0.0%
10) TOTAL, EXPENDITURES			11,840,499.00	11,840,499.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			699,400.00	699,400.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			699,400.00	699,400.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,802,927.72	14,502,327.72	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,802,927.72	14,502,327.72	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,802,927.72	14,502,327.72	5.1%
2) Ending Balance, June 30 (E + F1e)			14,502,327.72	15,201,727.72	4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,502,327.72	15,201,727.72	4.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	14,502,327.72	15,201,727.72
Total, Restricted Balance		14,502,327.72	15,201,727.72

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	6,650,507.00	4,190,674.00	-37.0%
5) TOTAL, REVENUES			6,650,507.00	4,190,674.00	-37.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	290,635.00	292,487.00	0.6%
3) Employee Benefits		3000-3999	155,884.00	160,823.00	3.2%
4) Books and Supplies		4000-4999	1,307.00	1,307.00	0.0%
5) Services and Other Operating Expenses		5000-5999	7,924,428.00	2,697,248.00	-66.0%
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			8,372,254.00	3,151,865.00	-62.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,721,747.00)	1,038,809.00	-160.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,225,569.00	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			3,225,569.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,503,822.00	1,038,809.00	-30.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,726,835.49	11,807,820.49	10.1%
b) Audit Adjustments		9793	(422,837.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,303,998.49	11,807,820.49	14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,303,998.49	11,807,820.49	14.6%
2) Ending Net Position, June 30 (E + F1e)			11,807,820.49	12,846,629.49	8.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	11,807,820.49	12,846,629.49	8.8%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,807,820.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			11,807,820.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			11,807,820.49		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	339,651.00	50,000.00	-85.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	4,334,245.00	4,140,674.00	-4.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,976,611.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,650,507.00	4,190,674.00	-37.0%
TOTAL, REVENUES			6,650,507.00	4,190,674.00	-37.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	163,676.00	165,321.00	1.0%
Clerical, Technical and Office Salaries		2400	126,959.00	127,166.00	0.2%
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			290,635.00	292,487.00	0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	73,734.00	78,035.00	5.8%
OASDI/Medicare/Alternative		3301-3302	22,233.00	22,375.00	0.6%
Health and Welfare Benefits		3401-3402	54,976.00	56,757.00	3.2%
Unemployment Insurance		3501-3502	1,453.00	146.00	-90.0%
Workers' Compensation		3601-3602	3,488.00	3,510.00	0.6%
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			155,884.00	160,823.00	3.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	207.00	207.00	0.0%
Materials and Supplies		4300	1,100.00	1,100.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,307.00	1,307.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,910.00	2,910.00	-63.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	5,238,635.00	328,455.00	-93.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	2,677,883.00	2,365,883.00	-11.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,924,428.00	2,697,248.00	-66.0%
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%
TOTAL, EXPENSES			8,372,254.00	3,151,865.00	-62.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,225,569.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,225,569.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			3,225,569.00	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	6,650,507.00	4,190,674.00	-37.0%
5) TOTAL, REVENUES			6,650,507.00	4,190,674.00	-37.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		8,372,254.00	3,151,865.00	-62.4%
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			8,372,254.00	3,151,865.00	-62.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,721,747.00)	1,038,809.00	-160.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,225,569.00	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			3,225,569.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,503,822.00	1,038,809.00	-30.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,726,835.49	11,807,820.49	10.1%
b) Audit Adjustments		9793	(422,837.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,303,998.49	11,807,820.49	14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,303,998.49	11,807,820.49	14.6%
2) Ending Net Position, June 30 (E + F1e)			11,807,820.49	12,846,629.49	8.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	11,807,820.49	12,846,629.49	8.8%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	11,807,820.49	12,846,629.49
Total, Restricted Net Position		11,807,820.49	12,846,629.49

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,594,539.00	8,594,539.00	0.0%
5) TOTAL, REVENUES			8,594,539.00	8,594,539.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	350,000.00	350,000.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			350,000.00	350,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,244,539.00	8,244,539.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			8,244,539.00	8,244,539.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	106,335,004.16	114,579,543.16	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			106,335,004.16	114,579,543.16	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			106,335,004.16	114,579,543.16	7.8%
2) Ending Net Position, June 30 (E + F1e)			114,579,543.16	122,824,082.16	7.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	114,579,543.16	122,824,082.16	7.2%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	114,579,543.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400	0.00		
11) TOTAL, ASSETS			114,579,543.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			114,579,543.16		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/Contributions		8674	8,594,539.00	8,594,539.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,594,539.00	8,594,539.00	0.0%
TOTAL, REVENUES			8,594,539.00	8,594,539.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	350,000.00	350,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			350,000.00	350,000.00	0.0%
TOTAL, EXPENSES			350,000.00	350,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,594,539.00	8,594,539.00	0.0%
5) TOTAL, REVENUES			8,594,539.00	8,594,539.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		350,000.00	350,000.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			350,000.00	350,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,244,539.00	8,244,539.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			8,244,539.00	8,244,539.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	106,335,004.16	114,579,543.16	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			106,335,004.16	114,579,543.16	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			106,335,004.16	114,579,543.16	7.8%
2) Ending Net Position, June 30 (E + F1e)			114,579,543.16	122,824,082.16	7.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	114,579,543.16	122,824,082.16	7.2%

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

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	31,525.72	31,543.92	34,350.26	30,932.60	30,932.60	33,303.02
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	31,525.72	31,543.92	34,350.26	30,932.60	30,932.60	33,303.02
5. District Funded County Program ADA						
a. County Community Schools	2.64	2.64	2.64	2.64	2.64	2.64
b. Special Education-Special Day Class	.91	.91	.91	.91	.91	.91
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.08	.08	.08	.08	.08	.08
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	9.77	9.77	9.77	9.77	9.77	9.77
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	13.40	13.40	13.40	13.40	13.40	13.40
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	31,539.12	31,557.32	34,363.66	30,946.00	30,946.00	33,316.42
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

BEST NET CONSORTIUM
22 - Fontana Unified School District
Cash Flow Report - (As of 6/30/2023)

Major Range Description	Beginning Balance 7/1/2022	Month 7/31/2022	Month 8/31/2022	Month 9/30/2022	Month 10/31/2022	Month 11/30/2022	Month 12/31/2022	Month 1/31/2023
Fund 01 GENERAL FUND								
Fund Summary								
Balance Sheet								
Beginning Month Cash	-	327,565,626.44	287,098,086.32	236,323,761.75	249,096,455.12	271,288,368.42	300,053,694.54	352,520,337.74
Balance Sheet								
Revenue								
LCFF Principal Apportionment (8010 to 8019)	-	-	(12,023,411.00)	54,282,828.00	30,430,953.00	76,251,262.00	54,282,827.00	30,428,369.00
LCFF Property Taxes (8020 to 8079)	-	1,033,129.85	0.01	-	-	4,352,648.31	28,590,884.58	658,165.48
LCFF Miscellaneous Funds (8080 to 8099)	-	(693.00)	-	-	(153.00)	228.00	-	-
Federal Revenue (8100 to 8299)	-	3,743,651.51	528,771.97	2,471,422.94	27,211,183.39	(8,759,818.25)	2,069,209.93	3,534,110.88
Other State Revenue (8300 to 8599)	-	5,080,128.50	7,031,281.00	13,961,618.01	5,965,439.88	32,359,202.25	19,121,015.92	6,268,930.00
Other Local Revenue (8600 to 8799)	-	238,166.69	758,121.55	168,672.21	1,887,714.78	4,986,341.43	6,348,708.28	(2,745,351.46)
Total Revenue		10,094,383.55	(3,705,236.47)	70,884,541.16	65,495,138.05	109,189,863.74	110,412,645.71	38,144,223.90
Expenditure								
Certificated Salary (1000 to 1999)	-	7,669.68	17,716,153.39	16,370,575.12	10,077,208.85	20,941,030.61	21,545,867.95	20,947,734.35
Classified Salary (2000 to 2999)	-	4,252,146.45	7,163,224.28	6,249,929.78	7,097,405.17	6,856,570.28	7,668,811.64	7,232,302.29
Employee Benefit (3000 to 3999)	-	2,907,628.15	10,030,886.02	11,306,856.00	11,497,577.62	12,603,131.93	21,472,431.18	12,786,300.97
Books and Supplies (4000 to 4999)	-	47,798.70	837,685.72	958,133.90	1,067,278.10	1,174,870.05	1,463,151.40	7,849,673.20
Services and Operating Expenditures (5000 to 5999)	-	348,350.44	3,470,158.41	7,811,275.98	4,481,176.55	5,134,878.14	5,780,754.48	4,808,901.91
Capital Outlay (6000 to 6999)	-	-	261,644.93	566,545.43	543,111.10	8,547.66	137,872.30	189,164.98
Other Outgo (7100 to 7499)	-	-	29,375.00	(76,695.03)	(90,290.38)	(5,364.78)	(104,815.86)	(81,579.29)
Interfund Transfers Out (7600 to 7629)	-	-	5,197,180.00	-	(1,971,611.00)	-	-	-
Total Expenditure		7,563,593.42	44,706,307.75	43,186,621.18	32,701,856.01	46,713,663.89	57,964,073.09	53,732,498.41
Revenue Less Expense		2,530,790.13	(48,411,544.22)	27,697,919.98	32,793,282.04	62,476,199.85	52,448,572.62	(15,588,274.51)
Balance Sheet								
Assets								
Cash not in Treasury (9111 to 9199)	(4,949,278.00)	-	-	-	-	(5,069,278.00)	-	-
Accounts Receivable (9200 to 9299)	32,444,901.08	246,545.06	155,380.36	1,109,795.77	1,861,212.60	22,975,428.06	58,475.19	258,696.12
DUE FROM OTHER FUNDS (9310)	4,133,503.95	-	-	357,224.86	78,060.44	3,688,889.51	-	-
Stores (9320 to 9329)	239,124.70	5,292.60	17,264.55	7,506.10	(27,065.02)	9,801.46	6,481.44	2,772.91
PREPAID EXPENDITURES (9330)	1,036,284.78	(19.51)	(5,873.43)	920,374.00	(19,662.59)	(31,331.69)	(11,196.91)	(54,049.11)
Total Assets	32,904,536.51	251,818.15	166,771.48	2,394,900.73	1,892,545.43	21,573,509.34	53,759.72	207,419.92
Liabilities								
Accounts Payables (9500 to 9559,9590 to 9599)	117,552,903.35	33,293,787.79	6,143,872.75	5,829,892.39	12,260,616.04	54,614,779.20	20,319.90	107,399.27
DUE TO OTHER FUNDS (9610)	15,761,729.09	-	-	3,240,362.04	-	3,835,100.05	-	-
Current Loans (9640 to 9649)	-	259.90	-	-	-	-	-	-
DEFERRED REVENUE (9650)	6,241,877.84	1,280.87	-	4,587,253.07	-	1,654,624.77	-	-
Total Liabilities	139,556,510.28	33,295,328.56	6,143,872.75	13,657,507.50	12,260,616.04	60,104,504.02	20,319.90	107,399.27
Non Operating								
Suspense Accounts (9560 to 9589)	-	9,954,819.84	(3,614,320.92)	3,662,619.84	233,298.13	(4,820,120.95)	15,369.24	4,548,328.34
Total Non Operating	-	9,954,819.84	(3,614,320.92)	3,662,619.84	233,298.13	(4,820,120.95)	15,369.24	4,548,328.34
Balance Sheet								
Net Increase/Decrease		(42,998,330.25)	(2,362,780.35)	(14,925,226.61)	(10,601,368.74)	(33,710,873.73)	18,070.58	(4,448,307.69)
Net Increase/Decrease		(40,467,540.12)	(50,774,324.57)	12,772,693.37	22,191,913.30	28,765,326.12	52,466,643.20	(20,036,582.20)
Total Ending Cash Balance		287,098,086.32	236,323,761.75	249,096,455.12	271,288,368.42	300,053,694.54	352,520,337.74	332,483,755.54

Criteria: Report Summary Options = Fund Summary; Revised Budget As Of Date = 6/30/2023; Object Group by = SACS Format; Summarize = Fund; Separate Suspense Accounts = Y; Page Break by Summarize = Yes; Report Projection =

Month 2/28/2023	Month 3/31/2023	Month 4/30/2023	Month 5/31/2023	Month 6/30/2023	Accruals	Adjustments	Total	Ending Cash plus Accruals and Adjustments	Budget
332,483,755.54	329,594,327.79	350,058,110.97	365,990,563.49	315,523,490.08	-	-	-	290,406,444.42	-
26,062,903.00	57,448,264.00	28,305,268.00	2,605,479.00	68,994,110.00	-	-	417,068,852.00	-	417,068,852.00
451,407.55	1,874,285.02	5,418,713.66	17,543,814.54	-	-	-	59,923,049.00	-	59,923,049.00
-	-	67,575.00	-	(209,167.00)	-	-	(142,210.00)	-	(142,210.00)
(3,426,726.81)	5,284,093.81	910,833.61	1,241,758.98	15,728,947.04	-	-	50,537,439.00	-	50,537,439.00
9,935,815.96	9,548,944.51	37,875,788.00	2,283,022.73	16,894,368.24	-	-	166,325,555.00	-	166,325,555.00
320,143.28	359,318.44	2,515,567.32	659,177.79	(1,353,629.31)	-	-	14,142,951.00	-	14,142,951.00
33,343,542.98	74,514,905.78	75,093,745.59	24,333,253.05	100,054,628.96	-	-	707,855,636.00	-	707,855,636.00
20,378,653.68	21,276,138.28	21,538,666.05	21,447,494.00	48,804,923.04	-	-	241,052,115.00	-	241,052,115.00
6,770,650.86	7,191,184.73	7,230,519.28	7,298,713.59	6,617,068.65	-	-	81,628,527.00	-	81,628,527.00
4,069,216.61	13,445,055.55	13,741,724.94	13,493,885.51	53,121,578.52	-	-	180,476,273.00	-	180,476,273.00
1,408,336.65	1,692,918.55	3,391,384.34	5,233,650.38	11,390,309.01	-	-	36,515,190.00	-	36,515,190.00
5,728,994.26	5,630,238.42	5,651,802.18	7,174,296.61	24,010,242.62	-	-	80,031,070.00	-	80,031,070.00
931,968.54	545,764.23	548,104.37	298,721.31	4,089,928.15	-	-	8,121,373.00	-	8,121,373.00
(69,446.53)	33,661.84	(58,301.37)	(3,095.32)	692,491.72	-	(819,674.00)	(553,734.00)	(819,674.00)	265,940.00
-	-	-	-	-	-	3,225,569.00	(1,085,614.00)	3,225,569.00	(1,085,614.00)
39,218,374.07	49,814,961.60	52,043,899.79	54,943,666.08	148,726,541.71	-	2,405,895.00	626,185,200.00	2,405,895.00	627,004,874.00
(5,874,831.09)	24,699,944.18	23,049,845.80	(30,610,413.03)	(48,671,912.75)	-	(2,405,895.00)	74,133,684.00	(2,405,895.00)	
-	-	-	-	-	-	200,000.00	(4,869,278.00)	200,000.00	-
5,692,127.22	76,587.66	8,394.29	2,258.75	-	-	-	32,444,901.08	-	-
9,329.14	-	-	-	-	-	-	4,133,503.95	-	-
5,802.09	6,619.23	5,759.56	5,127.13	-	-	193,762.65	239,124.70	193,762.65	-
(24,454.67)	(393,189.16)	(113,939.03)	(3,374,806.01)	-	-	4,265,729.68	1,157,581.57	4,265,729.68	-
5,682,803.78	(309,982.27)	(99,785.18)	(3,367,420.13)	-	-	4,659,492.33	33,105,833.30	4,659,492.33	-
351,745.77	24,110.74	4,707,803.82	167,406.66	-	-	67,378.73	117,589,113.06	67,378.73	-
8,686,267.00	-	-	-	-	-	-	15,761,729.09	-	-
-	-	-	-	-	-	(259.90)	-	(259.90)	-
-	-	-	-	-	-	(1,280.87)	6,241,877.84	(1,280.87)	-
9,038,012.77	24,110.74	4,707,803.82	167,406.66	-	-	65,837.96	139,592,719.99	65,837.96	-
(6,340,612.33)	3,902,067.99	2,309,804.28	(238,026.06)	(3,669,493.80)	-	(5,944,641.88)	(908.28)	(5,944,641.88)	-
(6,340,612.33)	3,902,067.99	2,309,804.28	(238,026.06)	(3,669,493.80)	-	(5,944,641.88)	(908.28)	(5,944,641.88)	-
2,985,403.34	(4,236,161.00)	(7,117,393.28)	(3,296,800.73)	3,669,493.80	-	10,538,296.25	(106,485,978.41)	10,538,296.25	
(2,889,427.75)	20,463,783.18	15,932,452.52	(33,907,213.76)	(45,002,418.95)	-	8,132,401.25	(32,352,294.41)	8,132,401.25	
329,594,327.79	350,058,110.97	365,990,563.49	332,083,349.73	270,521,071.13				298,538,845.67	

No Projection; Fund = 01

BEST NET CONSORTIUM
Cash Flow Report
2023-24 Adotped Budget

Major Range Description	Beginning Balance 7/1/2023	Month 7/31/2023	Month 8/31/2023	Month 9/30/2023	Month 10/31/2023	Month 11/30/2023	Month 12/31/2023	Month 1/31/2024
0								
Fund 01 GENERAL FUND								
Fund Summary								
Balance Sheet								
Beginning Month Cash	-	298,538,845.67	323,985,230.78	304,729,714.24	325,185,858.72	381,070,518.24	373,573,259.15	400,349,193.54
Balance Sheet								
Revenue								
LCFF Principal Apportionment (8010 to 8019)	-	23,610,710.00	23,610,710.00	66,109,987.00	42,499,277.00	42,499,277.00	66,109,987.00	42,499,277.00
LCFF Property Taxes (8020 to 8079)	-	400,733.80	0.01	-	-	2,363,973.10	15,528,036.57	357,457.20
LCFF Miscellaneous Funds (8080 to 8099)	-	(1,785.03)	-	-	824.41	(1,228.54)	-	-
Federal Revenue (8100 to 8299)	-	5,837,867.92	1,117,521.89	5,223,176.34	57,508,897.75	(18,513,251.88)	4,373,127.79	7,469,091.60
Other State Revenue (8300 to 8599)	-	3,286,911.22	5,100,135.27	10,127,050.88	4,327,028.08	23,471,727.10	13,869,416.93	4,547,164.45
Other Local Revenue (8600 to 8799)	-	92,384.01	269,137.10	59,879.51	670,148.59	1,770,177.21	2,253,824.55	(974,614.08)
Interfund Transfers In (8900 to 8929)	-	-	-	-	-	-	-	-
All Other Financing Sources (8930 to 8979)	-	-	-	-	-	-	-	-
Total Revenue		33,226,821.91	30,097,504.27	81,520,093.73	105,006,175.84	51,590,673.99	102,134,392.84	53,898,376.17
Expenditure								
Certificated Salary (1000 to 1999)	-	7,775.88	20,319,994.78	18,776,649.41	11,558,312.17	24,018,850.11	24,712,583.75	24,026,539.13
Classified Salary (2000 to 2999)	-	4,421,663.26	8,145,369.87	7,106,854.08	8,070,526.34	7,796,670.72	8,720,278.02	8,223,919.13
Employee Benefit (3000 to 3999)	-	2,962,019.11	13,703,988.09	15,447,191.77	15,707,751.68	17,218,137.01	29,335,189.39	17,468,378.75
Books and Supplies (4000 to 4999)	-	39,898.67	1,212,020.51	1,386,293.11	1,544,210.34	1,699,881.67	2,116,986.67	11,357,439.53
Services and Operating Expenditures (5000 to 5999)	-	334,204.63	5,638,093.60	12,691,266.49	7,280,731.84	8,342,824.79	9,392,203.76	7,813,199.25
Capital Outlay (6000 to 6999)	-	-	2,022,108.08	4,378,514.38	4,197,403.48	66,060.11	1,065,538.29	1,461,950.87
Other Outgo (7100 to 7499)	-	-	(17,286.80)	45,134.00	53,134.68	3,157.10	61,682.74	48,008.32
Interfund Transfers Out (7600 to 7629)	-	-	(1,585,163.19)	-	601,350.19	-	-	-
Total Expenditure		7,765,561.55	49,439,124.94	59,831,903.23	49,013,420.73	59,145,581.50	75,404,462.62	70,399,434.99
Revenue Less Expense		25,461,260.36	(19,341,620.67)	21,688,190.50	55,992,755.11	(7,554,907.51)	26,729,930.22	(16,501,058.83)
Balance Sheet								
Assets								
Cash not in Treasury (9111 to 9199)	200,000.00	-	-	-	-	-	-	-
Accounts Receivable (9200 to 9299)	-	-	-	-	-	-	-	-
Deferral Repayment	-	-	-	-	-	-	-	-
DUE FROM OTHER FUNDS (9310)	-	-	-	-	-	-	-	-
Stores (9320 to 9329)	193,762.65	4,288.59	81,637.87	35,493.65	(127,980.77)	46,347.59	30,648.41	13,112.10
PREPAID EXPENDITURES (9330)	4,265,729.68	(80.31)	8,061.10	(1,263,184.74)	26,986.29	43,001.77	15,367.41	74,180.73
Total Assets	4,659,492.33	4,208.28	89,698.97	(1,227,691.08)	(100,994.48)	89,349.36	46,015.82	87,292.82
Liabilities								
Accounts Payables (9500 to 9559,9590 to 9599)	67,378.73	19,083.26	3,522.84	3,342.80	7,030.12	31,315.57	11.65	61.58
DUE TO OTHER FUNDS (9610)	-	-	-	-	-	-	-	-
Current Loans (9640 to 9649)	259.90	-	72.00	71.00	71.00	45.90	-	-
DEFERRED REVENUE (9650)	1,280.87	0.26	-	941.14	-	339.47	-	-
Total Liabilities	68,919.50	19,083.53	3,594.84	4,354.94	7,101.12	31,700.94	11.65	61.58
Non Operating								
Suspense Accounts (9560 to 9589)	-	-	-	-	-	-	-	-
Total Non Operating	-	-	-	-	-	-	-	-
Balance Sheet		(14,875.25)	86,104.13	(1,232,046.02)	(108,095.59)	57,648.42	46,004.17	87,231.24
Net Increase/Decrease		25,446,385.11	(19,255,516.54)	20,456,144.48	55,884,659.52	(7,497,259.09)	26,775,934.38	(16,413,827.58)
Total Ending Cash Balance		323,985,230.78	304,729,714.24	325,185,858.72	381,070,518.24	373,573,259.15	400,349,193.54	383,935,365.95

Month 2/28/2024	Month 3/31/2024	Month 4/30/2024	Month 5/31/2024	Month 6/30/2024	Accruals	Adjustments	Total	Ending Cash plus Accruals and Adjustments	Budget
383,935,365.95	371,597,666.28	390,774,049.07	396,264,536.99	382,364,480.86	-	-		371,412,824.50	-
42,499,277.00	66,109,987.00	42,499,277.00	42,499,277.00	23,610,710.00	(51,943,563.00)	-	472,214,190.00	(51,943,563.00)	472,214,190.00
245,164.61	1,017,945.64	2,942,965.39	386,872.68	-	-	-	23,243,149.00	-	23,243,149.00
-	-	(364,115.84)	-	-	-	-	(366,305.00)	-	(366,305.00)
(7,242,143.02)	11,167,555.86	1,924,981.95	9,941,495.79	-	-	-	78,808,322.00	-	78,808,322.00
7,206,937.89	6,926,320.92	27,473,179.12	1,278,991.14	-	-	-	107,614,863.00	-	107,614,863.00
113,652.53	127,559.92	893,039.52	210,811.15	-	-	-	5,486,000.00	-	5,486,000.00
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
42,822,889.01	85,349,369.35	75,369,327.13	54,317,447.76	23,610,710.00	(51,943,563.00)	-	687,000,219.00	(51,943,563.00)	687,000,219.00
23,373,817.52	24,403,210.41	24,704,323.35	24,599,751.23	23,888,091.26	-	-	244,389,899.00	-	244,389,899.00
7,698,970.93	8,177,163.96	8,221,891.65	8,299,436.04	-	-	-	84,882,744.00	-	84,882,744.00
5,559,279.19	18,368,355.57	18,773,659.13	18,435,066.05	10,873,300.26	-	-	183,852,316.00	-	183,852,316.00
2,037,676.98	2,449,429.37	4,906,884.86	7,572,400.31	-	-	-	36,323,122.00	-	36,323,122.00
9,308,107.03	9,147,654.79	9,182,690.23	11,656,342.75	974.84	-	-	90,788,294.00	-	90,788,294.00
7,202,666.26	4,217,908.05	4,235,993.69	2,308,650.79	-	-	-	31,156,794.00	-	31,156,794.00
40,868.36	(19,809.54)	34,309.58	1,821.55	-	-	-	251,020.00	-	251,020.00
-	-	-	-	-	-	-	(983,813.00)	-	(983,813.00)
55,221,386.27	66,743,912.61	70,059,752.48	72,873,468.72	34,762,366.36	-	-	670,660,376.00	-	670,660,376.00
(12,398,497.26)	18,605,456.73	5,309,574.66	(18,556,020.96)	(11,151,656.36)	(51,943,563.00)	-	16,339,843.00	(51,943,563.00)	
-	-	-	-	200,000.00	-	-	200,000.00	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
27,436.00	31,299.96	27,234.89	24,244.36	-	-	-	193,762.65	-	-
33,563.28	539,639.91	156,377.78	4,631,816.45	-	-	-	4,265,729.68	-	-
60,999.28	570,939.88	183,612.67	4,656,060.81	200,000.00	-	-	4,659,492.33	-	-
201.69	13.82	2,699.41	95.99	-	-	-	67,378.73	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	259.90	-	-
-	-	-	-	-	-	-	1,280.87	-	-
201.69	13.82	2,699.41	95.99	-	-	-	68,919.50	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
60,797.59	570,926.05	180,913.27	4,655,964.82	200,000.00	-	-	4,590,572.83	-	-
(12,337,699.67)	19,176,382.79	5,490,487.92	(13,900,056.13)	(10,951,656.36)	(51,943,563.00)	-	20,930,415.83	(51,943,563.00)	
371,597,666.28	390,774,049.07	396,264,536.99	382,364,480.86	371,412,824.50				319,469,261.50	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	244,389,899.00	301	10,000.00	303	244,379,899.00	305	5,477,556.00		307	238,902,343.00	309
2000 - Classified Salaries	84,882,744.00	311	235,000.00	313	84,647,744.00	315	2,874,874.00		317	81,772,870.00	319
3000 - Employee Benefits	183,852,316.00	321	18,392,630.00	323	165,459,686.00	325	1,816,119.00		327	163,643,567.00	329
4000 - Books, Supplies Equip Replace. (6500)	36,390,622.00	331	67,500.00	333	36,323,122.00	335	4,801,794.00		337	31,521,328.00	339
5000 - Services . . & 7300 - Indirect Costs	89,804,481.00	341	34,003.00	343	89,770,478.00	345	5,631,999.00		347	84,138,479.00	349
TOTAL					620,580,929.00	365	TOTAL			599,978,587.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	189,990,243.00 375
2. Salaries of Instructional Aides Per EC 41011.	2100	17,272,599.00 380
3. STRS.	3101 & 3102	56,756,203.00 382
4. PERS.	3201 & 3202	5,157,608.00 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	4,523,147.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	36,252,793.00 385
7. Unemployment Insurance.	3501 & 3502	106,367.00 390
8. Workers' Compensation Insurance.	3601 & 3602	2,494,378.00 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00 393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	312,553,338.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	312,553,338.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	52.09%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	52.09%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	2.91%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	599,978,587.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	17,459,376.88	

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

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	495,091,034.00	0.47%	497,422,614.00	-0.07%	497,064,545.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	10,239,539.00	-0.01%	10,238,982.95	-0.47%	10,190,541.06
4. Other Local Revenues	8600-8799	4,186,000.00	-47.78%	2,186,000.00	-45.75%	1,186,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(58,210,553.00)	6.39%	(61,928,431.00)	3.66%	(64,194,696.00)
6. Total (Sum lines A1 thru A5c)		451,306,020.00	-0.75%	447,919,165.95	-0.82%	444,246,390.06
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				197,401,272.00		200,362,291.00
b. Step & Column Adjustment				2,961,019.00		3,005,434.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	197,401,272.00	1.50%	200,362,291.00	1.50%	203,367,725.00
2. Classified Salaries						
a. Base Salaries				60,569,805.00		61,478,352.00
b. Step & Column Adjustment				908,547.00		922,175.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	60,569,805.00	1.50%	61,478,352.00	1.50%	62,400,527.00
3. Employee Benefits	3000-3999	128,281,495.00	3.27%	132,473,623.00	3.13%	136,625,921.00
4. Books and Supplies	4000-4999	24,868,083.00	0.00%	24,868,083.00	0.00%	24,868,083.00
5. Services and Other Operating Expenditures	5000-5999	38,893,637.00	0.52%	39,096,285.00	0.01%	39,100,075.00
6. Capital Outlay	6000-6999	1,942,565.00	0.00%	1,942,565.00	0.00%	1,942,565.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	251,020.00	3.00%	258,551.00	3.00%	266,307.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,180,495.00)	0.39%	(4,196,921.00)	0.40%	(4,213,615.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	49,151.00	0.00%	49,151.00	0.00%	49,151.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		448,076,533.00	1.84%	456,331,980.00	1.77%	464,406,739.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		3,229,487.00		(8,412,814.05)		(20,160,348.94)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		169,046,786.76		172,276,273.76		163,863,459.71
2. Ending Fund Balance (Sum lines C and D1)		172,276,273.76		163,863,459.71		143,703,110.77
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	6,178,417.95		6,178,417.95		6,178,417.95
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	136,689,912.24		129,602,703.63		109,142,842.49
d. Assigned	9780	2,579,562.49		2,579,562.49		2,579,562.49
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	26,828,381.08		25,502,775.64		25,802,287.84
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		172,276,273.76		163,863,459.71		143,703,110.77
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	26,828,381.08		25,502,775.64		25,802,287.84
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		26,828,381.08		25,502,775.64		25,802,287.84
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	78,808,322.00	-60.16%	31,395,835.29	0.39%	31,517,408.39
3. Other State Revenues	8300-8599	97,375,324.00	0.08%	97,449,577.75	0.05%	97,496,528.35
4. Other Local Revenues	8600-8799	1,300,000.00	0.00%	1,300,000.00	0.00%	1,300,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	58,210,553.00	6.39%	61,928,431.00	3.66%	64,194,696.00
6. Total (Sum lines A1 thru A5c)		235,694,199.00	-18.51%	192,073,844.04	1.27%	194,508,632.74
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				46,988,627.00		47,583,396.00
b. Step & Column Adjustment				594,769.00		713,751.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,988,627.00	1.27%	47,583,396.00	1.50%	48,297,147.00
2. Classified Salaries						
a. Base Salaries				24,312,939.00		22,834,913.00
b. Step & Column Adjustment				(1,478,026.00)		342,524.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,312,939.00	-6.08%	22,834,913.00	1.50%	23,177,437.00
3. Employee Benefits	3000-3999	55,570,821.00	-0.23%	55,440,668.00	2.14%	56,625,543.00
4. Books and Supplies	4000-4999	11,455,039.00	-22.77%	8,846,826.00	0.54%	8,894,524.00
5. Services and Other Operating Expenditures	5000-5999	51,894,657.00	-20.08%	41,472,497.00	-7.00%	38,569,831.00
6. Capital Outlay	6000-6999	29,214,229.00	-93.68%	1,846,003.00	0.55%	1,856,173.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,196,682.00	0.51%	3,213,108.00	0.52%	3,229,802.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		222,632,994.00	-18.59%	181,237,411.00	-0.32%	180,650,457.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		13,061,205.00		10,836,433.04		13,858,175.74

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		129,492,058.91		142,553,263.91		153,389,696.95
2. Ending Fund Balance (Sum lines C and D1)		142,553,263.91		153,389,696.95		167,247,872.69
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	142,553,263.91		153,389,696.95		167,247,872.69
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		142,553,263.91		153,389,696.95		167,247,872.69
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	495,091,034.00	0.47%	497,422,614.00	-0.07%	497,064,545.00
2. Federal Revenues	8100-8299	78,808,322.00	-60.16%	31,395,835.29	0.39%	31,517,408.39
3. Other State Revenues	8300-8599	107,614,863.00	0.07%	107,688,560.70	0.00%	107,687,069.41
4. Other Local Revenues	8600-8799	5,486,000.00	-36.46%	3,486,000.00	-28.69%	2,486,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		687,000,219.00	-6.84%	639,993,009.99	-0.19%	638,755,022.80
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				244,389,899.00		247,945,687.00
b. Step & Column Adjustment				3,555,788.00		3,719,185.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	244,389,899.00	1.45%	247,945,687.00	1.50%	251,664,872.00
2. Classified Salaries						
a. Base Salaries				84,882,744.00		84,313,265.00
b. Step & Column Adjustment				(569,479.00)		1,264,699.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	84,882,744.00	-0.67%	84,313,265.00	1.50%	85,577,964.00
3. Employee Benefits	3000-3999	183,852,316.00	2.21%	187,914,291.00	2.84%	193,251,464.00
4. Books and Supplies	4000-4999	36,323,122.00	-7.18%	33,714,909.00	0.14%	33,762,607.00
5. Services and Other Operating Expenditures	5000-5999	90,788,294.00	-11.26%	80,568,782.00	-3.60%	77,669,906.00
6. Capital Outlay	6000-6999	31,156,794.00	-87.84%	3,788,568.00	0.27%	3,798,738.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	251,020.00	3.00%	258,551.00	3.00%	266,307.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(983,813.00)	0.00%	(983,813.00)	0.00%	(983,813.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	49,151.00	0.00%	49,151.00	0.00%	49,151.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		670,709,527.00	-4.94%	637,569,391.00	1.17%	645,057,196.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		16,290,692.00		2,423,618.99		(6,302,173.20)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		298,538,845.67		314,829,537.67		317,253,156.66
2. Ending Fund Balance (Sum lines C and D1)		314,829,537.67		317,253,156.66		310,950,983.46
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	6,178,417.95		6,178,417.95		6,178,417.95
b. Restricted	9740	142,553,263.91		153,389,696.95		167,247,872.69
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	136,689,912.24		129,602,703.63		109,142,842.49
d. Assigned	9780	2,579,562.49		2,579,562.49		2,579,562.49
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	26,828,381.08		25,502,775.64		25,802,287.84
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		314,829,537.67		317,253,156.66		310,950,983.46
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	26,828,381.08		25,502,775.64		25,802,287.84
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		26,828,381.08		25,502,775.64		25,802,287.84
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.00%		4.00%		4.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		30,932.60		30,506.18		30,064.31
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		670,709,527.00		637,569,391.00		645,057,196.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		670,709,527.00		637,569,391.00		645,057,196.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		13,414,190.54		12,751,387.82		12,901,143.92
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		13,414,190.54		12,751,387.82		12,901,143.92
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

36 67710 0000000
Form SIAB
E8BKE42A7M(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(155,600.00)	0.00	(983,813.00)				
Other Sources/Uses Detail					0.00	49,151.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	35,500.00	0.00	59,010.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	50,334.00	0.00	332,595.00	0.00				
Other Sources/Uses Detail					49,151.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(20,234.00)	592,208.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	90,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

36 67710 0000000
Form SIAB
E8BKE42A7M(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	175,834.00	(175,834.00)	983,813.00	(983,813.00)	49,151.00	49,151.00		

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	30,932.60	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	34,679	34,703		
Charter School	0			
Total ADA	34,679	34,703	N/A	Met
Second Prior Year (2021-22)				
District Regular	34,703	34,687		
Charter School	0			
Total ADA	34,703	34,687	0.0%	Met
First Prior Year (2022-23)				
District Regular	33,621	34,350		
Charter School		0		
Total ADA	33,621	34,350	N/A	Met
Budget Year (2023-24)				
District Regular	33,303			
Charter School	0			
Total ADA	33,303			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	35,582	35,461		
Charter School				
Total Enrollment	35,582	35,461	0.3%	Met
Second Prior Year (2021-22)				
District Regular	34,965	35,100		
Charter School				
Total Enrollment	34,965	35,100	N/A	Met
First Prior Year (2022-23)				
District Regular	33,668	34,170		
Charter School	0			
Total Enrollment	33,668	34,170	N/A	Met
Budget Year (2023-24)				
District Regular	33,508			
Charter School				
Total Enrollment	33,508			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	34,680	35,461	
Charter School		0	
Total ADA/Enrollment	34,680	35,461	97.8%
Second Prior Year (2021-22)			
District Regular	31,444	35,100	
Charter School	0		
Total ADA/Enrollment	31,444	35,100	89.6%
First Prior Year (2022-23)			
District Regular	31,526	34,170	
Charter School			
Total ADA/Enrollment	31,526	34,170	92.3%
Historical Average Ratio:			93.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.7%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	30,933	33,508		
Charter School	0			
Total ADA/Enrollment	30,933	33,508	92.3%	Met
1st Subsequent Year (2024-25)				
District Regular	30,506	33,046		
Charter School				
Total ADA/Enrollment	30,506	33,046	92.3%	Met
2nd Subsequent Year (2025-26)				
District Regular	30,064	32,566		
Charter School				
Total ADA/Enrollment	30,064	32,566	92.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

		Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	34,363.66	33,316.42	32,065.39	31,007.64
b.	Prior Year ADA (Funded)		34,363.66	33,316.42	32,065.39
c.	Difference (Step 1a minus Step 1b)		(1,047.24)	(1,251.03)	(1,057.75)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(3.05%)	(3.75%)	(3.30%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		476,849,691.00	495,091,034.00	497,422,614.00
b1.	COLA percentage		8.22%	3.94%	3.29%
b2.	COLA amount (proxy for purposes of this criterion)		39,197,044.60	19,506,586.74	16,365,204.00
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			5.17%	.19%	(.01%)
LCFF Revenue Standard (Step 3, plus/minus 1%):			4.17% to 6.17%	-0.81% to 1.19%	-1.01% to 0.99%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	59,923,049.00	23,243,149.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	476,991,901.00	495,457,339.00	497,914,844.00	497,638,502.00
District's Projected Change in LCFF Revenue:		3.87%	.50%	(.06%)
LCFF Revenue Standard		4.17% to 6.17%	-0.81% to 1.19%	-1.01% to 0.99%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

In 23-24, FUSD recognizes a large decrease in the funded ADA.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	316,365,698.54	326,393,556.14	96.9%
Second Prior Year (2021-22)	343,812,522.70	393,946,578.98	87.3%
First Prior Year (2022-23)	378,780,302.00	430,895,668.00	87.9%
Historical Average Ratio:			90.7%
	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.7% to 93.7%	87.7% to 93.7%	87.7% to 93.7%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	386,252,572.00	448,027,382.00	86.2%	Not Met
1st Subsequent Year (2024-25)	394,314,266.00	456,282,829.00	86.4%	Not Met
2nd Subsequent Year (2025-26)	402,394,173.00	464,357,588.00	86.7%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Salaries and wages moved to one time restricted revenues.

6. **CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.17%	.19%	(.01%)
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-4.83% to 15.17%	-9.81% to 10.19%	-10.01% to 9.99%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	0.17% to 10.17%	-4.81% to 5.19%	-5.01% to 4.99%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	50,537,439.00		
Budget Year (2023-24)	78,808,322.00	55.94%	Yes
1st Subsequent Year (2024-25)	31,395,835.29	(60.16%)	Yes
2nd Subsequent Year (2025-26)	31,517,408.39	.39%	No

Explanation:

(required if Yes)

One time Covid 19 related unearned revenue recognized in 23-24.

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

First Prior Year (2022-23)	166,325,555.00		
Budget Year (2023-24)	107,614,863.00	(35.30%)	Yes
1st Subsequent Year (2024-25)	107,688,560.70	.07%	No
2nd Subsequent Year (2025-26)	107,687,069.41	0.00%	No

Explanation:

(required if Yes)

One time Learning Recovery Grant and Arts, Music, and Instructional Discretionary Grant recognized in 22/23 and no longer available in our years.

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

First Prior Year (2022-23)	14,142,951.00		
Budget Year (2023-24)	5,486,000.00	(61.21%)	Yes
1st Subsequent Year (2024-25)	3,486,000.00	(36.46%)	Yes
2nd Subsequent Year (2025-26)	2,486,000.00	(28.69%)	Yes

Explanation:

(required if Yes)

22-23 budget reflects one time Cal Shape grant and higher receipts of interest revenue. Decreases in out years are unrecognized and decreased interest revenue.

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

First Prior Year (2022-23)	36,515,190.00		
Budget Year (2023-24)	36,323,122.00	(.53%)	Yes
1st Subsequent Year (2024-25)	33,714,909.00	(7.18%)	Yes
2nd Subsequent Year (2025-26)	33,762,607.00	.14%	No

Explanation:

(required if Yes)

Decreases in out years represent one time grant spending no longer budgeted for.

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

First Prior Year (2022-23)	80,031,070.00		
Budget Year (2023-24)	90,788,294.00	13.44%	Yes
1st Subsequent Year (2024-25)	80,568,782.00	(11.26%)	Yes
2nd Subsequent Year (2025-26)	77,669,906.00	(3.60%)	No

Explanation:

(required if Yes)

Decreases in out years represent one time grant spending no longer budgeted for.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2022-23)	231,005,945.00		
Budget Year (2023-24)	191,909,185.00	(16.92%)	Not Met
1st Subsequent Year (2024-25)	142,570,395.99	(25.71%)	Not Met
2nd Subsequent Year (2025-26)	141,690,477.80	(.62%)	Met

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

First Prior Year (2022-23)	116,546,260.00		
Budget Year (2023-24)	127,111,416.00	9.07%	Met
1st Subsequent Year (2024-25)	114,283,691.00	(10.09%)	Not Met
2nd Subsequent Year (2025-26)	111,432,513.00	(2.49%)	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

One time Covid 19 related unearned revenue recognized in 23-24.

Explanation:

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

One time Learning Recovery Grant and Arts, Music, and Instructional Discretionary Grant recognized in 22/23 and no longer available in our years.

Explanation:

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

22-23 budget reflects one time Cal Shape grant and higher receipts of interest revenue. Decreases in out years are unrecognized and decreased interest revenue.

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

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

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

Decreases in out years represent one time grant spending no longer budgeted for.

Decreases in out years represent one time grant spending no longer budgeted for.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

595,730,153.00

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

0.00

3% Required
Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

595,730,153.00

17,871,904.59

18,036,238.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	24,452,150.36	25,209,217.32
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	185,101,098.16	11,697,312.16	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	185,101,098.16	36,149,462.52	25,209,217.32
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	545,994,132.38	611,303,758.96	630,230,443.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	545,994,132.38	611,303,758.96	630,230,443.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	33.9%	5.9%	4.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	11.3%	2.0%	1.3%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	44,362,841.27	326,393,556.14	N/A	Met
Second Prior Year (2021-22)	(28,585,366.51)	412,707,211.11	6.9%	Not Met
First Prior Year (2022-23)	7,236,039.00	434,121,237.00	N/A	Met
Budget Year (2023-24) (Information only)	3,229,487.00	448,076,533.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Spending down fund balance, settled MOUs with bargaining units including 21-22 bonus.

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2020-21)	132,064,626.53	146,033,273.00	N/A	Met
Second Prior Year (2021-22)	178,857,143.00	190,396,114.27	N/A	Met
First Prior Year (2022-23)	165,341,292.27	161,810,747.76	2.1%	Not Met
Budget Year (2023-24) (Information only)	169,046,786.76			

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

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

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

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

Explanation:
(required if NOT met)

Settlements paid out in 21-22 and additional LCAP expenditures.

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	30,933	30,506	30,064
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

No

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

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

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	670,709,527.00	637,569,391.00	645,057,196.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	670,709,527.00	637,569,391.00	645,057,196.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	13,414,190.54	12,751,387.82	12,901,143.92
6. Reserve Standard - by Amount			

(\$80,000 for districts with 0 to 1,000 ADA, else 0)		0.00	0.00	0.00
7.	District's Reserve Standard			
(Greater of Line B5 or Line B6)		13,414,190.54	12,751,387.82	12,901,143.92

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	26,828,381.08	25,502,775.64	25,802,287.84
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	26,828,381.08	25,502,775.64	25,802,287.84
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
District's Reserve Standard (Section 10B, Line 7):		13,414,190.54	12,751,387.82	12,901,143.92
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

--

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to
+\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(53,395,977.00)			
Budget Year (2023-24)	(58,210,553.00)	4,814,576.00	9.0%	Met
1st Subsequent Year (2024-25)	(61,928,431.00)	3,717,878.00	6.4%	Met
2nd Subsequent Year (2025-26)	(64,194,696.00)	2,266,265.00	3.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	3,225,569.00			
Budget Year (2023-24)	49,151.00	(3,176,418.00)	(98.5%)	Not Met
1st Subsequent Year (2024-25)	49,151.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	49,151.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

FUSD no longer making transfer to fund 67 for property and liability JPA. FUSD will revert back to having expense in general fund.

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

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2023
Leases	2	General Funds	General Funds	312,540
Certificates of Participation	13	CFD Resources - Fund 49 & 52	CFD Resources - Fund 49 & 52	21,464,272
General Obligation Bonds	23	Bond and Interest Redemption Fund	Bond and Interest Redemption Fund	284,874,314
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	All Funds with Payroll	All Funds with Payroll	3,541,331

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

TOTAL:				310,192,457

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	510,220	208,655	104,327	0
Certificates of Participation	2,448,700	2,434,450	2,421,575	2,380,000
General Obligation Bonds	11,840,499	12,080,638	12,632,037	13,229,816
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	14,799,419	14,723,743	15,157,939	15,609,816
Has total annual payment increased over prior year (2022-23)?	No	Yes	Yes	

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Payments will be made from Fund 49 and 51 marked for long term commitments.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

- 1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

Yes

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

The Futuris Public Entity Investment Trust administers the FUSD retiree benefits plan, a single employer defined benefit plan that is used to provide OPEB for all permanent certificated and classified employees. The plan provides medical, dental, & vision benefits for retirees and the full cost is covered by the plan. Trust documents grant the authority to establish and amend the benefit terms to the Trust Board of Authority. Life time benefits apply to the employees hired prior to 7/01/15 with at least 35 years of service (33 f or management and classified.)

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
85,704,867	0

4. OPEB Liabilities

- a. Total OPEB liability

202,226,669.00

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

68,767,639.00

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

133,459,030.00

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

Actuarial

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

6/30/2022

5. OPEB Contributions

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

18,310,125.00

18,813,653.00

19,331,028.00

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

18,310,125.00

18,813,653.00

19,331,028.00

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

8,326,374.00

8,311,179.00

8,664,522.00

- d. Number of retirees receiving OPEB benefits

770.00

770.00

770.00

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

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

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

Yes

- 2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

FUSD is self-funded since March 1st, 1993, for the 1st \$750,000. Claims are administered in hours. and uses an actuarial for basis of valuation. The actuarial date is 06/30/2022.

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

7,433,140.00

0.00

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0.00	0.00	0.00
4,140,674.00	4,140,674.00	4,140,674.00

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	2023.4	2011.95	2011.95	2011.95

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Mar 09, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Mar 09, 2022

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

Yes

If Yes, date of budget revision board adoption:

Jun 22, 2022

4. Period covered by the agreement:

Begin Date:

Jul 01, 2021

End Date:

Jun 30, 2024

5. Salary settlement:

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

0.0%

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Yes	Yes	Yes
100.0%	100.0%	100.0%
6.5%	6.5%	6.5%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--	--	--

--

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

Yes	Yes	Yes
1.5%	1.5%	1.5%

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Certificated (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?

2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	1738.3	1748.16	1748.16	1748.16

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Apr 06, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

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

Yes

If Yes, date of budget revision board adoption:

Jun 22, 2022

4. Period covered by the agreement:

Begin Date:

Jul 01, 2021

End Date:

Jun 30, 2024

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

0.0

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

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Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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Classified (Non-management) Health and Welfare (H&W) Benefits

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

Yes	Yes	Yes
100.0%	100.0%	100.0%
6.5%	6.5%	6.5%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

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Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
1.5%	1.5%	1.5%

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	339.8	341.8	341.8	341.8

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

Total cost of salary settlement

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

Negotiations Not Settled

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

Yes

Yes

Yes

100.0%

100.0%

100.0%

6.5%

6.5%

6.5%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

Yes

Yes

Yes

1.5%

1.5%

1.5%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

Yes

Yes

Yes

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 21, 2023

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	Yes
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review