LENNOX SCHOOL DISTRICT

2023-2024 ADOPTED BUDGET



JUNE 20, 2023

Presented to the Board of Trustees

Mrs. Karina Cordero
Dr. Angela Fajardo
Mrs. María de Los Angeles Gonzalez
Ms. Karen Rodriguez-Garcia
Mr. Julio Cesar Vargas

Submitted by
Susan Ibarra



On the flight path to success!

TO: Members of the Board of Education

FROM: Susan Ibarra, Assistant Superintendent of Business Services

DATE: June 13, 2023

SUBJECT: Review of the 2023-24 Preliminary Budget for the Lennox School District

Background

California Education Code requires the Governing Board of each school district to adopt a Budget by June 30th for the upcoming and two subsequent fiscal years. The Budget reflects the District's plan for using dollars to achieve district goals focused on helping students achieve.

The budgeting process has been carefully outlined by the State to assure that districts are able to meet at least the minimum financial requirements to maintain fiscal solvency and stability. Each district must maintain at least a 3% reserve in each of the three years outlined in the budget. In addition, as districts are preparing their budget, they must use many common assumptions projected by the State regarding the State Budget and the revenue and resources that will be coming to the district over the course of the year and subsequent years.

The annual Budget process occurs over two meetings. The first meeting on June 13th requires a public hearing of the 2023-24 Budget. The 2023-24 Budget is then brought for approval in a separate meeting that will occur on June 20th. If the budget is not approved before June 30th, the Los Angeles County Office of Education (LACOE) has the ability to withhold district appropriations from the State to assure compliance.

After the Budget is adopted and approved by the Board of Education, it is then sent to LACOE where it is reviewed and approved. LACOE reviews the budget assumptions, ending fund balances, and other compliance issues to make its determination to accept or reject the budget. Annual budgets are either accepted or rejected, they do **not** receive a certification of "positive," "qualified," or "negative".

Historical Context

In the fall of 2019, LACOE granted the District an $8 million loan to allow the District time to make the necessary changes to remain fiscally independent from LACOE and the State. The District made the necessary changes and was able to repay the LACOE loan fully in April 2021. In March 2021, the District was able to certify a "positive" Second Interim Budget Report. The District continues to certify “positive” Adopted and Interim Budgets for the 2021-2022 and 2022-2023 Fiscal Years. The positive certifications were made possible because of the commitment of the Board of Education to take the necessary actions to remain fiscally solvent.

On May 12, 2023, Governor Newsom released his 2023-24 May Revision Budget. The budget proposes a Proposition 98 minimum funding guarantee of $106.8 billion for 2023-24, a decrease of $2.0 billion relative to the funding level from the 2023-24 January Proposed Budget.

Revenues

The district budget is created using a series of assumptions in the area of revenues and expenditures. The largest percentage of district revenue comes from the State based on average daily attendance (ADA) using the Local Control Funding Formula (LCFF).

The LCFF establishes a base with Supplemental and Concentration add-ons for English Learners (EL), free and reduced-price meal-eligible students and foster youth students. Supplemental and Concentration funds are calculated based on the percentage of the District's enrolled students who are EL, eligible for the free or reduced-price meal program, and foster youth. Also, commonly referred to as the unduplicated pupil percentage (UPP).

Because of the pandemic and the economic challenges that it has created, the State has created some mechanisms that ultimately were established to help school districts maintain operations during the pandemic such as Average Daily Attendance (ADA) hold harmless provisions for the 2021-22 School Year and the computed 3-year average ADA using the three most recent prior years' ADA starting in the 2022-23 School Year.

State Deferrals

No Revenue Deferrals are anticipated at this time.

Tax and Revenue Anticipation Notes (TRANs)

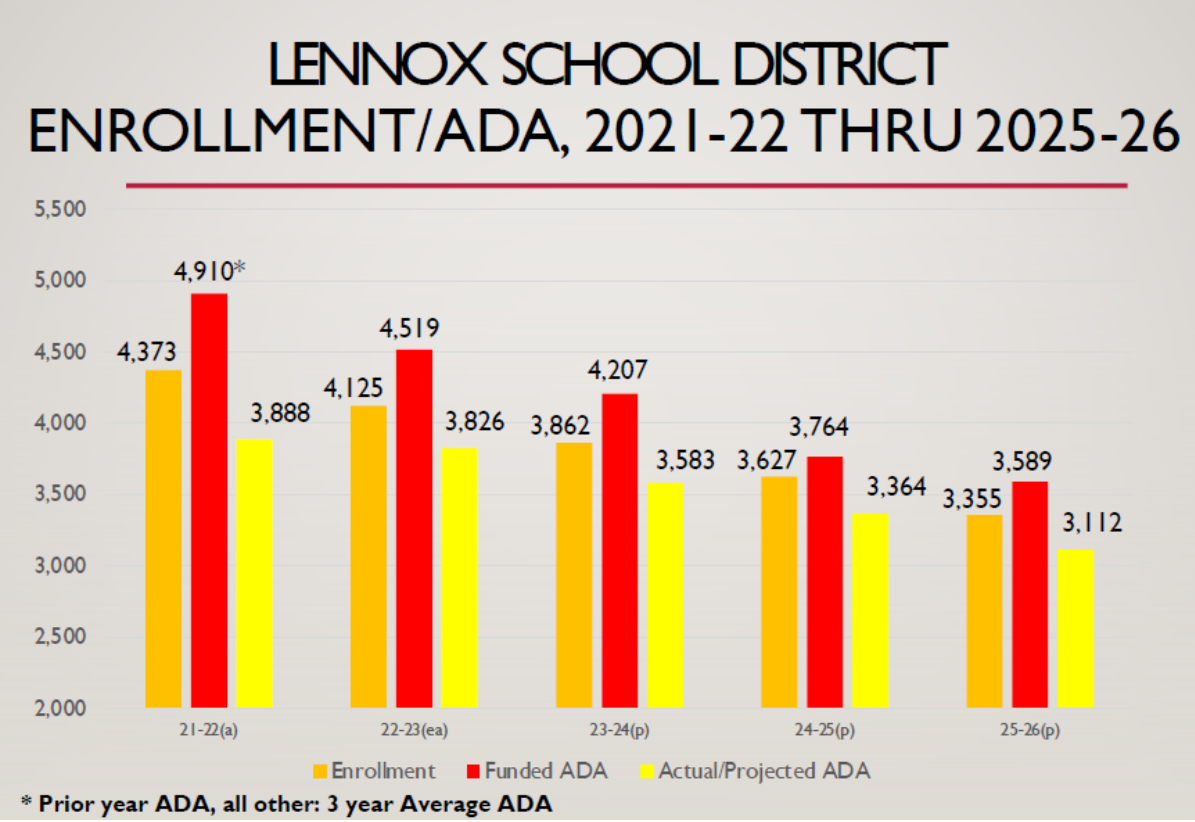
No TRAN loan is anticipated at this time.

Hold Harmless ADA and 3-year ADA Average Formula

Because of COVID related issues, the attendance was held harmless for the 2020-21 School Year.

The 2021-22 May Revision mitigated the drop-in enrollment and subsequent ADA by allowing classroom-based local educational agencies with hold harmless ADA protection to be funded in 2021-22 on the greater of their current-year ADA or 2020-21 ADA or their current-year enrollment adjusted for pre-COVID attendance rate.

The 2022-23 May Revision proposed to allow school districts the use of their **1) Current-year; 2) Prior-year; or 3) Computed average ADA using the three most recent prior years' ADA** to determine LCFF allocations. The Lennox School District used and continues using the computed 3-year average formula. Below is the impact of the 3-year average formula between Funded ADA vs Actual ADA.



Declining Enrollment

As the number of students being served is reduced, the number of staff supporting them must be adjusted to reflect the drop in students. The Lennox School District has a pattern of declining enrollment for more than ten years.

LENNOX SCHOOL DISTRICT
ENROLLMENT

GRADE	K	1	2	3	4	5	6	7	8	Total	Change
CBEDS DATE											
10/5/2022	512	448	421	494	497	503	444	406	400	4,125	(248)
10/6/2021	547	431	509	512	514	585	422	413	440	4,373	(355)
10/7/2020	541	533	539	544	606	553	440	462	510	4,728	(212)
10/3/2019	640	560	549	616	559	550	467	515	484	4,940	(120)
10/3/2018	657	563	627	569	552	565	526	499	502	5,060	(33)
10/4/2017	674	623	567	566	568	603	501	506	485	5,093	(19)
10/5/2016	693	577	568	581	606	609	516	484	478	5,112	173
10/7/2015	646	547	574	594	589	551	492	464	482	4,939	(151)
10/8/2014	607	593	616	603	546	562	484	509	570	5,090	(44)
10/9/2013	613	620	614	558	569	551	509	564	536	5,134	(80)
10/3/2012	695	617	569	568	550	567	545	537	566	5,214	13
10/5/2011	618	574	587	566	569	606	543	559	579	5,201	(105)
10/4/2010	552	628	588	574	616	580	572	588	608	5,306	

The Governor's 2023-24 Proposed State Budget and Cost-of-Living Adjustment (COLA)

The May Revision continues to make the largest investment in the LCFF and its various components as well as fully funding the statutory COLA. The Governor proposed COLA increases of 8.22% (2023-24), 3.94% (2024-25), and 3.29% (2025-26). The District's 2023-24 Budget uses these increases in the multi-year projections. These COLAs were based on analysis done by both the California Department of Finance and the Legislative Analyst Office (LAO). As the budget year progresses, if it appears these projections may fall short, districts throughout the state will need to adjust their budgets during the interim reports to reflect changes.

Budget Assumptions Guidelines Projections for Fiscal Year 2022-23 through 2025-26

LCFF REVENUE		**2022-23**	**2023-24**	**2024-25**	**2025-26**
Statutory COLA (Based on DOF Estimates)		6.56%	8.22%	3.94%	3.29%
COLA Augmentation/Equity Multiplier		6.70%	-0-	-0-	-0-
Recommended Funded COLA Including Augmentation		12.84%	8.22%	3.94%	3.29%
School Services (SSC) Recommended COLA		12.84%	8.22%	3.94%	3.29%
LOTTERY REVENUE		**2022-23**	**2023-24**	**2024-25**	**2025-26**
Unrestricted per ADA		$170	$170	$170	$170
Restricted for Instructional Materials per ADA		$67	$67	$67	$67
Total Lottery Revenue per ADA		$237	$237	$237	$237
MANDATED BLOCK GRANT		**2022-23**	**2023-24**	**2024-25**	**2025-26**
Districts per ADA	Grades K-8	$34.94	$37.81	$39.30	$40.59
	Grades 9-12	$67.31	$72.84	$75.71	$78.20
Charters per ADA	Grades K-8	$18.34	$19.85	$20.63	$21.31
	Grades 9-12	$50.98	$55.17	$57.34	$59.23
OTHER FACTORS		**2022-23**	**2023-24**	**2024-25**	**2025-26**
Unemployment Insurance (UI)		0.50%	0.05%	0.05%	0.05%
CalSTRS Employer Rates		19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rates		25.37%	26.68%	27.70%	28.30%
Interest Rate for 10-year Treasuries		3.65%	3.13%	2.81%	2.90%
CA Consumer Price Index (CPI)		5.71%	3.54%	3.02%	2.64%
Minimum Wage		$15.50	$16.00	$16.50	$16.90

Learning Recovery Emergency Block Grant

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

This impacts the Lennox School District funds allocation with a $3 million reduction in revenues from $9 million to $6 million.

Arts, Music, and Instructional Materials Discretionary Block Grant
On June 30, 2022, Governor Gavin Newsom approved AB 181. Among other things, the bill established the Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant. On September 27, 2022, Governor Newsom approved AB 185, which revised the Arts, Music, and Instructional Materials Discretionary Block Grant.

The grant allocates $3.56 billion to LEAs for five purposes enumerated in Section 134(a) of Chapter 52 of the Statutes of 2022, which may be briefly summarized as: (1) obtaining the standards-aligned professional development and instructional materials for specified subject areas; (2) obtaining professional development and instructional materials for improving school climate; (3) developing diverse, culturally relevant and multilingual school library book collections; (4) operational costs, including retirement and health care cost increases; and (5) COVID-19-related costs necessary to keep pupils and staff safe and schools open for in-person instruction. However, in the 2023-24 Proposed Budget, this amount was reduced to $2.3 billion.

This impacts the Lennox School District funds allocation with a $666 thousand reduction in revenues from $2 million to $1.33 million.

Expanded Learning Opportunities Program (ELO-P)
The May Revision proposes to provide LEAs with additional time to expend the Expanded Learning Opportunities Program (ELOP) funding allocations by extending the expenditure deadline for ELOP funds received in 2021-22 and 2022-23 from June 30, 2023, to June 30, 2024.

Expenditures

Step-and-Column
Step-and-Column increases are calculated at 1.1% annually for both certificated and classified staff.

Potential Liabilities and Solutions
There is a series of potential liabilities which may or may not be realized and solutions that are being planned and implemented to address these issues. We are closer to a resolution to these issues than we have been in the past.

Potential Liability	Amount	Solutions
Inland Building Construction – Measure Q Project Completion –Lawsuit	$130 thousand	Legal process in progress

Local Reserve Cap
The current year's enacted state budget provided deposits into the Proposition 98 rainy day fund that will again trigger the 10 percent cap on school district reserves for the 2023-24 and 2024-25 budget years. The 10% cap applies to the local district's combined assigned and unassigned reserves (Education Code Section 42127.01(a)).

Textbook Adoption Funds
The State does not provide any specific funds for textbook adoptions. The District needs to adopt textbooks in the subject areas of Science and Social Studies. To this end, in this Budget, the district is setting aside $1 million dollars a year to complete textbook adoptions.

Deficit Spending
The District is projecting an operating deficit of approximately $10.1 million, representing 17.15 percent of the District's Unrestricted General Fund budgeted expenditures and other outgo for the fiscal year 2025-26.

Source	2022-23 Est's Actuals Budget	2023-24 Proposed Budget	2024-25 Forecast	2025-26 Forecast
Revenues	$67,192,804	$67,075,690	$62,322,617	$61,293,212
Expenditures	53,668,852	58,719,821	58,122,340	58,951,017
Surplus/(Deficit)	$13,523,952	8,355,869	$4,200,277	$2,342,195
Other Financing	(11,446,531)	(11,807,871)	(12,125,524)	(12,451,795)
Increase/(Decrease) in Fund Balance	**2,077,421**	**(3,452,002)**	**(7,925,247)**	**(10,109,600)**
Beginning Balance	23,324,436	25,401,857	21,949,855	14,024,608
Ending Balance	**$25,401,857**	**$21,949,855**	**$14,024,608**	**$3,915,008**

What's Not Included in the May Revised

- No General Fund Allocation to help school employers with escalating CalSTRS/CalPERS pension costs
- No dedicated funding for TK Facilities

Recommendation

The Assistant Superintendent of Business recommends that the Board of Education approve and adopt the proposed 2023-24 Budget.

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	64,951,884.00	0.00	64,951,884.00	64,901,172.00	0.00	64,901,172.00	-0.1%
2) Federal Revenue		8100-8299	0.00	15,936,957.00	15,936,957.00	0.00	12,118,222.00	12,118,222.00	-24.0%
3) Other State Revenue		8300-8599	774,058.00	25,547,028.00	26,321,086.00	774,058.00	18,589,608.00	19,363,666.00	-26.4%
4) Other Local Revenue		8600-8799	1,466,862.00	229,644.00	1,696,506.00	1,400,460.00	92,426.00	1,492,886.00	-12.0%
5) TOTAL, REVENUES			67,192,804.00	41,713,629.00	108,906,433.00	67,075,690.00	30,800,256.00	97,875,946.00	-10.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	25,721,547.00	7,913,236.00	33,634,783.00	26,722,201.00	7,948,730.00	34,670,931.00	3.1%
2) Classified Salaries		2000-2999	6,983,547.00	6,283,964.00	13,267,511.00	7,664,331.00	7,310,734.00	14,975,065.00	12.9%
3) Employee Benefits		3000-3999	11,628,282.00	8,427,507.00	20,055,789.00	12,058,637.00	8,976,594.00	21,035,231.00	4.9%
4) Books and Supplies		4000-4999	2,380,043.00	2,727,794.00	5,107,837.00	4,075,631.00	4,363,500.00	8,439,131.00	65.2%
5) Services and Other Operating Expenditures		5000-5999	6,449,483.00	6,883,824.00	13,333,307.00	7,532,334.00	11,268,856.00	18,801,190.00	41.0%
6) Capital Outlay		6000-6999	319,426.00	6,303,029.00	6,622,455.00	319,426.00	1,315,127.00	1,634,553.00	-75.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	802,700.00	639,417.00	1,442,117.00	802,700.00	639,417.00	1,442,117.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(616,176.00)	421,548.00	(194,628.00)	(455,439.00)	260,811.00	(194,628.00)	0.0%
9) TOTAL, EXPENDITURES			53,668,852.00	39,600,319.00	93,269,171.00	58,719,821.00	42,083,769.00	100,803,590.00	8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,523,952.00	2,113,310.00	15,637,262.00	8,355,869.00	(11,283,513.00)	(2,927,644.00)	-118.7%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(11,446,531.00)	11,446,531.00	0.00	(11,807,871.00)	11,807,871.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,446,531.00)	11,446,531.00	0.00	(11,807,871.00)	11,807,871.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,077,421.00	13,559,841.00	15,637,262.00	(3,452,002.00)	524,358.00	(2,927,644.00)	-118.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,324,436.23	9,781,129.63	33,105,565.86	25,401,857.23	23,340,970.63	48,742,827.86	47.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			23,324,436.23	9,781,129.63	33,105,565.86	25,401,857.23	23,340,970.63	48,742,827.86	47.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,324,436.23	9,781,129.63	33,105,565.86	25,401,857.23	23,340,970.63	48,742,827.86	47.2%
2) Ending Balance, June 30 (E + F1e)			25,401,857.23	23,340,970.63	48,742,827.86	21,949,855.23	23,865,328.63	45,815,183.86	-6.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Stores		9712	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,340,971.63	23,340,971.63	0.00	23,865,329.74	23,865,329.74	2.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	20,064,741.00	0.00	20,064,741.00	16,000,000.00	0.00	16,000,000.00	-20.3%
Supplemental and Concentration Grant Carryover	0000	9760	*4,064,741.00*		*4,064,741.00*			*0.00*	
Declining Enrollment Deficit Spending	0000	9760	*16,000,000.00*		*16,000,000.00*			*0.00*	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,798,076.00	0.00	2,798,076.00	3,024,107.00	0.00	3,024,107.00	8.1%
Unassigned/Unappropriated Amount		9790	2,359,040.23	(1.00)	2,359,039.23	2,745,748.23	(1.11)	2,745,747.12	16.4%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
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				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	46,408,577.00	0.00	46,408,577.00	46,543,524.00	0.00	46,543,524.00	0.3%
Education Protection Account State Aid - Current Year		8012	12,802,136.00	0.00	12,802,136.00	12,897,488.00	0.00	12,897,488.00	0.7%
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	11,794.00	0.00	11,794.00	11,794.00	0.00	11,794.00	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	4.00	0.00	4.00	4.00	0.00	4.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	2,602,238.00	0.00	2,602,238.00	2,602,238.00	0.00	2,602,238.00	0.0%
Unsecured Roll Taxes		8042	87,823.00	0.00	87,823.00	87,823.00	0.00	87,823.00	0.0%
Prior Years' Taxes		8043	187,546.00	0.00	187,546.00	187,546.00	0.00	187,546.00	0.0%
Supplemental Taxes		8044	598,238.00	0.00	598,238.00	598,238.00	0.00	598,238.00	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)	
Education Revenue Augmentation Fund (ERAF)		8045	3,958,102.00	0.00	3,958,102.00	3,958,102.00	0.00	3,958,102.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	256,409.00	0.00	256,409.00	80,525.00	0.00	80,525.00	-68.6%
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			66,912,867.00	0.00	66,912,867.00	66,967,282.00	0.00	66,967,282.00	0.1%
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	(1,960,983.00)	0.00	(1,960,983.00)	(2,066,110.00)	0.00	(2,066,110.00)	5.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			64,951,884.00	0.00	64,951,884.00	64,901,172.00	0.00	64,901,172.00	-0.1%
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	984,278.00	984,278.00	0.00	984,278.00	984,278.00	0.0%
Special Education Discretionary Grants		8182	0.00	299,218.00	299,218.00	0.00	72,265.00	72,265.00	-75.8%
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		1,692,803.00	1,692,803.00		1,731,455.00	1,731,455.00	2.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		118,817.00	118,817.00		236,716.00	236,716.00	99.2%
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		354,122.00	354,122.00		513,523.00	513,523.00	45.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		697,058.00	697,058.00		557,468.00	557,468.00	-20.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	11,790,661.00	11,790,661.00	0.00	8,022,517.00	8,022,517.00	-32.0%
TOTAL, FEDERAL REVENUE			0.00	15,936,957.00	15,936,957.00	0.00	12,118,222.00	12,118,222.00	-24.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		3,620,407.00	3,620,407.00		3,620,407.00	3,620,407.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	131,968.00	0.00	131,968.00	131,968.00	0.00	131,968.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	642,090.00	401,681.00	1,043,771.00	642,090.00	401,681.00	1,043,771.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,748,749.00	1,748,749.00		1,882,971.00	1,882,971.00	7.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	19,776,191.00	19,776,191.00	0.00	12,684,549.00	12,684,549.00	-35.9%
TOTAL, OTHER STATE REVENUE			774,058.00	25,547,028.00	26,321,086.00	774,058.00	18,589,608.00	19,363,666.00	-26.4%
OTHER LOCAL REVENUE									

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)	
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	750,000.00	0.00	750,000.00	750,000.00	0.00	750,000.00	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	53,226.00	53,226.00	0.00	53,226.00	53,226.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,168.00	0.00	3,168.00	3,168.00	0.00	3,168.00	0.0%
Interest		8660	357,468.00	0.00	357,468.00	325,000.00	0.00	325,000.00	-9.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	356,226.00	176,418.00	532,644.00	322,292.00	39,200.00	361,492.00	-32.1%
Tuition		8710	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 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			1,466,862.00	229,644.00	1,696,506.00	1,400,460.00	92,426.00	1,492,886.00	-12.0%
TOTAL, REVENUES			67,192,804.00	41,713,629.00	108,906,433.00	67,075,690.00	30,800,256.00	97,875,946.00	-10.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	21,300,200.00	6,119,159.00	27,419,359.00	21,778,145.00	6,220,401.00	27,998,546.00	2.1%
Certificated Pupil Support Salaries		1200	1,482,743.00	972,286.00	2,455,029.00	1,557,721.00	932,049.00	2,489,770.00	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	2,403,200.00	464,530.00	2,867,730.00	2,615,538.00	376,032.00	2,991,570.00	4.3%
Other Certificated Salaries		1900	535,404.00	357,261.00	892,665.00	770,797.00	420,248.00	1,191,045.00	33.4%
TOTAL, CERTIFICATED SALARIES			25,721,547.00	7,913,236.00	33,634,783.00	26,722,201.00	7,948,730.00	34,670,931.00	3.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	197,017.00	2,523,631.00	2,720,648.00	430,371.00	2,385,626.00	2,815,997.00	3.5%
Classified Support Salaries		2200	1,945,897.00	1,573,235.00	3,519,132.00	1,953,511.00	1,563,884.00	3,517,395.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	466,604.00	141,218.00	607,822.00	497,626.00	137,991.00	635,617.00	4.6%
Clerical, Technical and Office Salaries		2400	2,575,890.00	259,001.00	2,834,891.00	2,771,246.00	377,026.00	3,148,272.00	11.1%
Other Classified Salaries		2900	1,798,139.00	1,786,879.00	3,585,018.00	2,011,577.00	2,846,207.00	4,857,784.00	35.5%
TOTAL, CLASSIFIED SALARIES			6,983,547.00	6,283,964.00	13,267,511.00	7,664,331.00	7,310,734.00	14,975,065.00	12.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,817,396.00	4,490,315.00	9,307,711.00	4,907,341.00	4,637,456.00	9,544,797.00	2.5%
PERS		3201-3202	1,721,528.00	1,459,854.00	3,181,382.00	1,912,174.00	1,772,754.00	3,684,928.00	15.8%
OASDI/Medicare/Alternative		3301-3302	885,507.00	564,046.00	1,449,553.00	924,077.00	674,607.00	1,598,684.00	10.3%

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)	
Health and Welfare Benefits		3401-3402	3,132,296.00	1,565,037.00	4,697,333.00	3,230,849.00	1,506,065.00	4,736,914.00	0.8%
Unemployment Insurance		3501-3502	163,199.00	71,062.00	234,261.00	164,204.00	79,338.00	243,542.00	4.0%
Workers' Compensation		3601-3602	617,898.00	269,990.00	887,888.00	629,367.00	297,933.00	927,300.00	4.4%
OPEB, Allocated		3701-3702	286,208.00	7,203.00	293,411.00	286,375.00	8,441.00	294,816.00	0.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,250.00	0.00	4,250.00	4,250.00	0.00	4,250.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,628,282.00	8,427,507.00	20,055,789.00	12,058,637.00	8,976,594.00	21,035,231.00	4.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,042,680.00	5,143.00	1,047,823.00	1,042,680.00	424.00	1,043,104.00	-0.5%
Books and Other Reference Materials		4200	3,802.00	57,223.00	61,025.00	0.00	53,914.00	53,914.00	-11.7%
Materials and Supplies		4300	1,141,805.00	826,150.00	1,967,955.00	2,014,144.00	1,532,480.00	3,546,624.00	80.2%
Noncapitalized Equipment		4400	191,756.00	1,839,278.00	2,031,034.00	1,018,807.00	2,776,682.00	3,795,489.00	86.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,380,043.00	2,727,794.00	5,107,837.00	4,075,631.00	4,363,500.00	8,439,131.00	65.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,647,218.00	1,647,218.00	0.00	1,436,970.00	1,436,970.00	-12.8%
Travel and Conferences		5200	299,363.00	272,962.00	572,325.00	318,721.00	633,031.00	951,752.00	66.3%
Dues and Memberships		5300	45,278.00	9,705.00	54,983.00	44,344.00	7,125.00	51,469.00	-6.4%
Insurance		5400 - 5450	438,862.00	0.00	438,862.00	460,805.00	0.00	460,805.00	5.0%
Operations and Housekeeping Services		5500	1,657,675.00	12,500.00	1,670,175.00	1,657,675.00	2,500.00	1,660,175.00	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	99,077.00	277,529.00	376,606.00	110,969.00	136,583.00	247,552.00	-34.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,842.00	560.00	4,402.00	3,998.00	115,359.00	119,357.00	2,611.4%
Professional/Consulting Services and Operating Expenditures		5800	3,782,040.00	4,540,813.00	8,322,853.00	4,812,476.00	8,936,988.00	13,749,464.00	65.2%
Communications		5900	123,346.00	122,537.00	245,883.00	123,346.00	300.00	123,646.00	-49.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,449,483.00	6,883,824.00	13,333,307.00	7,532,334.00	11,268,856.00	18,801,190.00	41.0%
CAPITAL OUTLAY									
Land		6100	0.00	4,176.00	4,176.00	0.00	124,463.00	124,463.00	2,880.4%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	319,426.00	3,143,225.00	3,462,651.00	319,426.00	1,139,750.00	1,459,176.00	-57.9%
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	0.00	3,155,628.00	3,155,628.00	0.00	50,914.00	50,914.00	-98.4%

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)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			319,426.00	6,303,029.00	6,622,455.00	319,426.00	1,315,127.00	1,634,553.00	-75.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	639,417.00	639,417.00	0.00	639,417.00	639,417.00	0.0%
Payments to County Offices		7142	4,141.00	0.00	4,141.00	4,141.00	0.00	4,141.00	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	362,059.00	0.00	362,059.00	362,059.00	0.00	362,059.00	0.0%
Other Debt Service - Principal		7439	436,500.00	0.00	436,500.00	436,500.00	0.00	436,500.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			802,700.00	639,417.00	1,442,117.00	802,700.00	639,417.00	1,442,117.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

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)	
Transfers of Indirect Costs		7310	(421,548.00)	421,548.00	0.00	(260,811.00)	260,811.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(194,628.00)	0.00	(194,628.00)	(194,628.00)	0.00	(194,628.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(616,176.00)	421,548.00	(194,628.00)	(455,439.00)	260,811.00	(194,628.00)	0.0%
TOTAL, EXPENDITURES			53,668,852.00	39,600,319.00	93,269,171.00	58,719,821.00	42,083,769.00	100,803,590.00	8.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
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									

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)	
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	(11,446,531.00)	11,446,531.00	0.00	(11,807,871.00)	11,807,871.00	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			(11,446,531.00)	11,446,531.00	0.00	(11,807,871.00)	11,807,871.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(11,446,531.00)	11,446,531.00	0.00	(11,807,871.00)	11,807,871.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	64,951,884.00	0.00	64,951,884.00	64,901,172.00	0.00	64,901,172.00	-0.1%
2) Federal Revenue		8100-8299	0.00	15,936,957.00	15,936,957.00	0.00	12,118,222.00	12,118,222.00	-24.0%
3) Other State Revenue		8300-8599	774,058.00	25,547,028.00	26,321,086.00	774,058.00	18,589,608.00	19,363,666.00	-26.4%
4) Other Local Revenue		8600-8799	1,466,862.00	229,644.00	1,696,506.00	1,400,460.00	92,426.00	1,492,886.00	-12.0%
5) TOTAL, REVENUES			67,192,804.00	41,713,629.00	108,906,433.00	67,075,690.00	30,800,256.00	97,875,946.00	-10.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		32,247,514.00	26,294,497.00	58,542,011.00	35,432,759.00	31,295,711.00	66,728,470.00	14.0%
2) Instruction - Related Services	2000-2999		7,143,022.00	1,837,349.00	8,980,371.00	8,173,469.00	2,766,849.00	10,940,318.00	21.8%
3) Pupil Services	3000-3999		3,146,236.00	1,623,281.00	4,769,517.00	3,371,182.00	1,793,568.00	5,164,750.00	8.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	83,979.00	83,979.00	0.00	517,527.00	517,527.00	516.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,024,736.00	593,424.00	5,618,160.00	5,438,539.00	352,798.00	5,791,337.00	3.1%
8) Plant Services	8000-8999		5,304,644.00	8,528,372.00	13,833,016.00	5,501,172.00	4,717,899.00	10,219,071.00	-26.1%
9) Other Outgo	9000-9999	Except 7600-7699	802,700.00	639,417.00	1,442,117.00	802,700.00	639,417.00	1,442,117.00	0.0%
10) TOTAL, EXPENDITURES			53,668,852.00	39,600,319.00	93,269,171.00	58,719,821.00	42,083,769.00	100,803,590.00	8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,523,952.00	2,113,310.00	15,637,262.00	8,355,869.00	(11,283,513.00)	(2,927,644.00)	-118.7%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(11,446,531.00)	11,446,531.00	0.00	(11,807,871.00)	11,807,871.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,446,531.00)	11,446,531.00	0.00	(11,807,871.00)	11,807,871.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,077,421.00	13,559,841.00	15,637,262.00	(3,452,002.00)	524,358.00	(2,927,644.00)	-118.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,324,436.23	9,781,129.63	33,105,565.86	25,401,857.23	23,340,970.63	48,742,827.86	47.2%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,324,436.23	9,781,129.63	33,105,565.86	25,401,857.23	23,340,970.63	48,742,827.86	47.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,324,436.23	9,781,129.63	33,105,565.86	25,401,857.23	23,340,970.63	48,742,827.86	47.2%
2) Ending Balance, June 30 (E + F1e)			25,401,857.23	23,340,970.63	48,742,827.86	21,949,855.23	23,865,328.63	45,815,183.86	-6.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Stores		9712	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,340,971.63	23,340,971.63	0.00	23,865,329.74	23,865,329.74	2.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	20,064,741.00	0.00	20,064,741.00	16,000,000.00	0.00	16,000,000.00	-20.3%
Supplemental and Concentration Grant Carryover	0000	9760	*4,064,741.00*		*4,064,741.00*			*0.00*	
Declining Enrollment Deficit Spending	0000	9760	*16,000,000.00*		*16,000,000.00*			*0.00*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,798,076.00	0.00	2,798,076.00	3,024,107.00	0.00	3,024,107.00	8.1%
Unassigned/Unappropriated Amount		9790	2,359,040.23	(1.00)	2,359,039.23	2,745,748.23	(1.11)	2,745,747.12	16.4%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	10,453,944.00	10,973,564.00
5810	Other Restricted Federal	3,063.00	3,063.00
6266	Educator Effectiveness, FY 2021-22	810,253.51	636,076.51
6300	Lottery: Instructional Materials	1,167,094.56	1,530,461.56
6331	CA Community Schools Partnership Act - Planning Grant	112,567.00	214,291.00
6500	Special Education	.89	0.00
6546	Mental Health-Related Services	147,351.00	294,702.00
6547	Special Education Early Intervention Preschool Grant	475,328.00	526,117.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,313,592.00	1,313,592.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	.58	.58
7029	Child Nutrition: Food Service Staff Training Funds	5,557.00	5,557.00
7121	Distance Learning California Advanced Services Fund	1,712.42	1,712.42
7311	Classified School Employee Professional Development Block Grant	55,541.00	55,541.00
7415	Classified School Employee Summer Assistance Program	173,459.00	220,832.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	218,345.42	218,345.42
7435	Learning Recovery Emergency Block Grant	6,126,883.00	5,777,486.00
9010	Other Restricted Local	2,276,279.25	2,093,988.25
Total, Restricted Balance		23,340,971.63	23,865,329.74

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,486,086.00	2,566,986.00	3.3%
4) Other Local Revenue		8600-8799	45,954.00	21,699.00	-52.8%
5) TOTAL, REVENUES			2,532,040.00	2,588,685.00	2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,312,393.00	1,491,892.00	13.7%
2) Classified Salaries		2000-2999	243,471.00	233,153.00	-4.2%
3) Employee Benefits		3000-3999	622,158.00	649,375.00	4.4%
4) Books and Supplies		4000-4999	139,196.00	139,196.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	81,638.00	(33,721.00)	-141.3%
6) Capital Outlay		6000-6999	2,500.00	2,500.00	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	118,851.00	118,851.00	0.0%
9) TOTAL, EXPENDITURES			2,520,207.00	2,601,246.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,833.00	(12,561.00)	-206.2%
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)			11,833.00	(12,561.00)	-206.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	852,818.12	864,651.12	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			852,818.12	864,651.12	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			852,818.12	864,651.12	1.4%
2) Ending Balance, June 30 (E + F1e)			864,651.12	852,090.12	-1.5%
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	864,473.31	841,077.31	-2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	177.81	11,012.81	6,093.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,461,086.00	2,541,986.00	3.3%
All Other State Revenue	All Other	8590	25,000.00	25,000.00	0.0%
TOTAL, OTHER STATE REVENUE			2,486,086.00	2,566,986.00	3.3%
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	43,550.00	19,295.00	-55.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,404.00	2,404.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,954.00	21,699.00	-52.8%
TOTAL, REVENUES			2,532,040.00	2,588,685.00	2.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	947,167.00	1,130,042.00	19.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	365,226.00	361,850.00	-0.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,312,393.00	1,491,892.00	13.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	31,022.00	32,360.00	4.3%
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	156,081.00	144,194.00	-7.6%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	56,368.00	56,599.00	0.4%
TOTAL, CLASSIFIED SALARIES			243,471.00	233,153.00	-4.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	238,537.00	264,559.00	10.9%
PERS		3201-3202	62,098.00	59,293.00	-4.5%
OASDI/Medicare/Alternative		3301-3302	37,720.00	38,828.00	2.9%
Health and Welfare Benefits		3401-3402	244,716.00	244,730.00	0.0%
Unemployment Insurance		3501-3502	8,003.00	8,640.00	8.0%
Workers' Compensation		3601-3602	30,277.00	32,459.00	7.2%
OPEB, Allocated		3701-3702	807.00	866.00	7.3%
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			622,158.00	649,375.00	4.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,438.00	5,438.00	0.0%
Materials and Supplies		4300	76,903.00	76,903.00	0.0%
Noncapitalized Equipment		4400	56,855.00	56,855.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			139,196.00	139,196.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,686.00	2,686.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	38,326.00	38,326.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,039.00	8,039.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	901.00	(114,458.00)	-12,803.4%
Professional/Consulting Services and Operating Expenditures		5800	31,386.00	31,386.00	0.0%
Communications		5900	300.00	300.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			81,638.00	(33,721.00)	-141.3%
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	2,500.00	2,500.00	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			2,500.00	2,500.00	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	118,851.00	118,851.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			118,851.00	118,851.00	0.0%
TOTAL, EXPENDITURES			2,520,207.00	2,601,246.00	3.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,486,086.00	2,566,986.00	3.3%
4) Other Local Revenue		8600-8799	45,954.00	21,699.00	-52.8%
5) TOTAL, REVENUES			2,532,040.00	2,588,685.00	2.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,502,408.00	1,600,958.00	6.6%
2) Instruction - Related Services	2000-2999		761,772.00	743,331.00	-2.4%
3) Pupil Services	3000-3999		79,208.00	79,999.00	1.0%
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		5,021.00	5,160.00	2.8%
7) General Administration	7000-7999		118,851.00	118,851.00	0.0%
8) Plant Services	8000-8999		52,947.00	52,947.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,520,207.00	2,601,246.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,833.00	(12,561.00)	-206.2%
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)			11,833.00	(12,561.00)	-206.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	852,818.12	864,651.12	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			852,818.12	864,651.12	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			852,818.12	864,651.12	1.4%
2) Ending Balance, June 30 (E + F1e)			864,651.12	852,090.12	-1.5%
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	864,473.31	841,077.31	-2.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	177.81	11,012.81	6,093.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	202,100.00	199,600.00
6130	Child Development: Center-Based Reserve Account	537,873.00	541,173.00
7810	Other Restricted State	50,060.58	24,612.58
9010	Other Restricted Local	74,439.73	75,691.73
Total, Restricted Balance		864,473.31	841,077.31

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	3,299,697.00	3,299,697.00	0.0%
3) Other State Revenue		8300-8599	783,646.00	783,646.00	0.0%
4) Other Local Revenue		8600-8799	22,700.00	20,000.00	-11.9%
5) TOTAL, REVENUES			4,106,043.00	4,103,343.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,607,023.00	1,673,907.00	4.2%
3) Employee Benefits		3000-3999	610,484.00	646,517.00	5.9%
4) Books and Supplies		4000-4999	2,996,202.00	2,820,468.00	-5.9%
5) Services and Other Operating Expenditures		5000-5999	203,582.00	190,011.00	-6.7%
6) Capital Outlay		6000-6999	8,583.00	8,583.00	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	75,777.00	75,777.00	0.0%
9) TOTAL, EXPENDITURES			5,501,651.00	5,415,263.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,395,608.00)	(1,311,920.00)	-6.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,395,608.00)	(1,311,920.00)	-6.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,028,980.57	1,633,372.57	-46.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,028,980.57	1,633,372.57	-46.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,028,980.57	1,633,372.57	-46.1%
2) Ending Balance, June 30 (E + F1e)			1,633,372.57	321,452.57	-80.3%
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	1,610,672.57	278,752.57	-82.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	22,700.00	42,700.00	88.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,299,697.00	3,299,697.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,299,697.00	3,299,697.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	783,646.00	783,646.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			783,646.00	783,646.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	22,700.00	20,000.00	-11.9%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,700.00	20,000.00	-11.9%
TOTAL, REVENUES			4,106,043.00	4,103,343.00	-0.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,274,649.00	1,345,882.00	5.6%
Classified Supervisors' and Administrators' Salaries		2300	142,892.00	143,013.00	0.1%
Clerical, Technical and Office Salaries		2400	189,482.00	185,012.00	-2.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,607,023.00	1,673,907.00	4.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	334,407.00	362,222.00	8.3%
OASDI/Medicare/Alternative		3301-3302	104,154.00	110,978.00	6.6%
Health and Welfare Benefits		3401-3402	132,636.00	132,643.00	0.0%
Unemployment Insurance		3501-3502	8,044.00	8,373.00	4.1%
Workers' Compensation		3601-3602	30,430.00	31,458.00	3.4%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	813.00	843.00	3.7%
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			610,484.00	646,517.00	5.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	27,783.00	27,783.00	0.0%
Noncapitalized Equipment		4400	21,543.00	21,543.00	0.0%
Food		4700	2,946,876.00	2,771,142.00	-6.0%
TOTAL, BOOKS AND SUPPLIES			2,996,202.00	2,820,468.00	-5.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,540.00	1,540.00	0.0%
Dues and Memberships		5300	425.00	425.00	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	115,497.00	115,497.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,303.00)	(4,899.00)	-7.6%
Professional/Consulting Services and Operating Expenditures		5800	91,423.00	77,448.00	-15.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			203,582.00	190,011.00	-6.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	8,583.00	8,583.00	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			8,583.00	8,583.00	0.0%
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	75,777.00	75,777.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			75,777.00	75,777.00	0.0%
TOTAL, EXPENDITURES			5,501,651.00	5,415,263.00	-1.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,299,697.00	3,299,697.00	0.0%
3) Other State Revenue		8300-8599	783,646.00	783,646.00	0.0%
4) Other Local Revenue		8600-8799	22,700.00	20,000.00	-11.9%
5) TOTAL, REVENUES			4,106,043.00	4,103,343.00	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,425,874.00	5,339,486.00	-1.6%
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		75,777.00	75,777.00	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			5,501,651.00	5,415,263.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,395,608.00)	(1,311,920.00)	-6.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,395,608.00)	(1,311,920.00)	-6.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,028,980.57	1,633,372.57	-46.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,028,980.57	1,633,372.57	-46.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,028,980.57	1,633,372.57	-46.1%
2) Ending Balance, June 30 (E + F1e)			1,633,372.57	321,452.57	-80.3%
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	1,610,672.57	278,752.57	-82.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	22,700.00	42,700.00	88.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	938,067.24	12,815.24
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	433,034.19	135,627.19
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	99,132.00	0.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	130,310.00	130,310.00
9010	Other Restricted Local	10,129.14	.14
Total, Restricted Balance		1,610,672.57	278,752.57

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	3.78	3.78	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3.78	3.78	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3.78	3.78	0.0%
2) Ending Balance, June 30 (E + F1e)			3.78	3.78	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3.74	3.74	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	.04	.04	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
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	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 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3.78	3.78	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3.78	3.78	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3.78	3.78	0.0%
2) Ending Balance, June 30 (E + F1e)			3.78	3.78	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3.74	3.74	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	.04	.04	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	3.74	3.74
Total, Restricted Balance		3.74	3.74

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	56.00	24.00	-57.1%
5) TOTAL, REVENUES			56.00	24.00	-57.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			56.00	24.00	-57.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56.00	24.00	-57.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,886.33	4,942.33	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,886.33	4,942.33	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,886.33	4,942.33	1.1%
2) Ending Balance, June 30 (E + F1e)			4,942.33	4,966.33	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,942.33	4,966.33	0.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	56.00	24.00	-57.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			56.00	24.00	-57.1%
TOTAL, REVENUES			56.00	24.00	-57.1%
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	56.00	24.00	-57.1%
5) TOTAL, REVENUES			56.00	24.00	-57.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			56.00	24.00	-57.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56.00	24.00	-57.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,886.33	4,942.33	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,886.33	4,942.33	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,886.33	4,942.33	1.1%
2) Ending Balance, June 30 (E + F1e)			4,942.33	4,966.33	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,942.33	4,966.33	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	11.71	11.71	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11.71	11.71	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11.71	11.71	0.0%
2) Ending Balance, June 30 (E + F1e)			11.71	11.71	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11.71	11.71	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	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	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 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11.71	11.71	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11.71	11.71	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11.71	11.71	0.0%
2) Ending Balance, June 30 (E + F1e)			11.71	11.71	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11.71	11.71	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	9,039.00	15,000.00	65.9%
5) TOTAL, REVENUES			9,039.00	15,000.00	65.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,256.00	0.00	-100.0%
6) Capital Outlay		6000-6999	600,132.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			601,388.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(592,349.00)	15,000.00	-102.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(592,349.00)	15,000.00	-102.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	601,255.04	8,906.04	-98.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			601,255.04	8,906.04	-98.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			601,255.04	8,906.04	-98.5%
2) Ending Balance, June 30 (E + F1e)			8,906.04	23,906.04	168.4%
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	1.26	1.26	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	8,904.78	23,904.78	168.4%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,039.00	15,000.00	65.9%
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			9,039.00	15,000.00	65.9%
TOTAL, REVENUES			9,039.00	15,000.00	65.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,256.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,256.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	591,240.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	8,892.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			600,132.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			601,388.00	0.00	-100.0%
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 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	9,039.00	15,000.00	65.9%
5) TOTAL, REVENUES			9,039.00	15,000.00	65.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		601,388.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			601,388.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(592,349.00)	15,000.00	-102.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(592,349.00)	15,000.00	-102.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	601,255.04	8,906.04	-98.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			601,255.04	8,906.04	-98.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			601,255.04	8,906.04	-98.5%
2) Ending Balance, June 30 (E + F1e)			8,906.04	23,906.04	168.4%
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	1.26	1.26	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	8,904.78	23,904.78	168.4%
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
9010	Other Restricted Local	1.26	1.26
Total, Restricted Balance		1.26	1.26

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	3,642.00	961.00	-73.6%
5) TOTAL, REVENUES			3,642.00	961.00	-73.6%
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	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)			3,642.00	961.00	-73.6%
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)			3,642.00	961.00	-73.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	351,405.95	355,047.95	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			351,405.95	355,047.95	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			351,405.95	355,047.95	1.0%
2) Ending Balance, June 30 (E + F1e)			355,047.95	356,008.95	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	349,303.95	349,303.95	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	5,744.00	6,705.00	16.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,642.00	961.00	-73.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	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			3,642.00	961.00	-73.6%
TOTAL, REVENUES			3,642.00	961.00	-73.6%
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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	3,642.00	961.00	-73.6%
5) TOTAL, REVENUES			3,642.00	961.00	-73.6%
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		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)			3,642.00	961.00	-73.6%
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)			3,642.00	961.00	-73.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	351,405.95	355,047.95	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			351,405.95	355,047.95	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			351,405.95	355,047.95	1.0%
2) Ending Balance, June 30 (E + F1e)			355,047.95	356,008.95	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	349,303.95	349,303.95	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	5,744.00	6,705.00	16.7%
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	349,303.95	349,303.95
Total, Restricted Balance		349,303.95	349,303.95

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	13.00	5.00	-61.5%
5) TOTAL, REVENUES			13.00	5.00	-61.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			13.00	5.00	-61.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13.00	5.00	-61.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,144.19	1,157.19	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,144.19	1,157.19	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,144.19	1,157.19	1.1%
2) Ending Balance, June 30 (E + F1e)			1,157.19	1,162.19	0.4%
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	155.77	155.77	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,001.42	1,006.42	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13.00	5.00	-61.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13.00	5.00	-61.5%
TOTAL, REVENUES			13.00	5.00	-61.5%
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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13.00	5.00	-61.5%
5) TOTAL, REVENUES			13.00	5.00	-61.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			13.00	5.00	-61.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			13.00	5.00	-61.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,144.19	1,157.19	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,144.19	1,157.19	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,144.19	1,157.19	1.1%
2) Ending Balance, June 30 (E + F1e)			1,157.19	1,162.19	0.4%
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	155.77	155.77	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,001.42	1,006.42	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
7710	State School Facilities Projects	155.77	155.77
Total, Restricted Balance		155.77	155.77

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	39,781.00	35,000.00	-12.0%
5) TOTAL, REVENUES			39,781.00	35,000.00	-12.0%
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)			39,781.00	35,000.00	-12.0%
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)			39,781.00	35,000.00	-12.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,477,845.87	3,517,626.87	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,477,845.87	3,517,626.87	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,477,845.87	3,517,626.87	1.1%
2) Ending Balance, June 30 (E + F1e)			3,517,626.87	3,552,626.87	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,500,438.94	1,500,438.94	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	2,017,187.93	2,052,187.93	1.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	39,781.00	35,000.00	-12.0%
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			39,781.00	35,000.00	-12.0%
TOTAL, REVENUES			39,781.00	35,000.00	-12.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: 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	39,781.00	35,000.00	-12.0%
5) TOTAL, REVENUES			39,781.00	35,000.00	-12.0%
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)			39,781.00	35,000.00	-12.0%
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)			39,781.00	35,000.00	-12.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,477,845.87	3,517,626.87	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,477,845.87	3,517,626.87	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,477,845.87	3,517,626.87	1.1%
2) Ending Balance, June 30 (E + F1e)			3,517,626.87	3,552,626.87	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,500,438.94	1,500,438.94	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	2,017,187.93	2,052,187.93	1.7%
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	1,500,438.94	1,500,438.94
Total, Restricted Balance		1,500,438.94	1,500,438.94

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: Lennox School District, 10319 Firmona Avenue, Lennox, CA 90304

Date: 6/9/2023

Adoption Date: 6/20/2023

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: Lennox School District, 10319 Firmona Avenue, Lennox, CA 90304

Date: 6/13/2023

Time: 6 pm

Contact person for additional information on the budget reports:

Name: Susan Ibarra

Title: Assistant Superintendent of Business Services

Telephone: 310.695.4054

E-mail: susan_ibarra@lennoxk12.org

Criteria and Standards Review Summary

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

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

S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		
		• If yes, are they lifetime benefits?		
		• If yes, do benefits continue beyond age 65?		
		• If yes, are benefits funded by pay-as-you-go?		
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)?		
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		
		• Adoption date of the LCAP or an update to the LCAP:		
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?		
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:	$	
Less: Amount of total liabilities reserved in budget:	$	
Estimated accrued but unfunded liabilities:	$	0.00

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

The District is a member of the Alliance of Schools for Cooperative Insurance Program

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

Signed _____ Date of Meeting: 6/20/2023

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Susan Ibarra

Title: Assistant Superintendent of Business Services

Telephone: 310.695.4054

E-mail: susan_ibarra@lennoxk12.org

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):	3,582.65
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	4,914	4,914		
Charter School	0			
Total ADA	**4,914**	**4,914**	**0.0%**	**Met**
Second Prior Year (2021-22)				
District Regular	4,764	4,911		
Charter School	0			
Total ADA	**4,764**	**4,911**	**N/A**	**Met**
First Prior Year (2022-23)				
District Regular	4,543	4,519		
Charter School	0	0		
Total ADA	**4,543**	**4,519**	**0.5%**	**Met**
Budget Year (2023-24)				
District Regular	4,207			
Charter School	0			
Total ADA	**4,207**			

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): 3,582.7

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	4,717	4,717		
Charter School	0	0		
Total Enrollment	**4,717**	**4,717**	**0.0%**	**Met**
Second Prior Year (2021-22)				
District Regular	4,522	4,376		
Charter School	0	0		
Total Enrollment	**4,522**	**4,376**	**3.2%**	**Not Met**
First Prior Year (2022-23)				
District Regular	4,402	4,125		
Charter School	0	0		
Total Enrollment	**4,402**	**4,125**	**6.3%**	**Not Met**
Budget Year (2023-24)				
District Regular	3,862			
Charter School	0			
Total Enrollment	**3,862**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation: (required if NOT met)

Enrollment dropped in 22-23 more than historic levels

1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)

Enrollment in 21-22 FY dropped more than the historic declining enrollment

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	4,914	4,717	
Charter School		0	
Total ADA/Enrollment	**4,914**	**4,717**	**104.2%**
Second Prior Year (2021-22)			
District Regular	3,932	4,376	
Charter School	0	0	
Total ADA/Enrollment	**3,932**	**4,376**	**89.9%**
First Prior Year (2022-23)			
District Regular	3,826	4,125	
Charter School		0	
Total ADA/Enrollment	**3,826**	**4,125**	**92.8%**
		Historical Average Ratio:	95.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**96.1%**

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	3,583	3,862		
Charter School	0	0		
Total ADA/Enrollment	**3,583**	**3,862**	**92.8%**	**Met**
1st Subsequent Year (2024-25)				
District Regular	3,364	3,627		
Charter School	0	0		
Total ADA/Enrollment	**3,364**	**3,627**	**92.8%**	**Met**
2nd Subsequent Year (2025-26)				
District Regular	3,112	3,355		
Charter School	0			
Total ADA/Enrollment	**3,112**	**3,355**	**92.8%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

		Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	4,518.75	4,206.62	3,763.54	3,589.16
b.	Prior Year ADA (Funded)		4,518.75	4,206.62	3,763.54
c.	Difference (Step 1a minus Step 1b)		(312.13)	(443.08)	(174.38)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(6.91%)	(10.53%)	(4.63%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		64,951,884.00	64,901,172.00	60,173,098.00
b1.	COLA percentage		13.26%	8.22%	3.54%
b2.	COLA amount (proxy for purposes of this criterion)		8,612,619.82	5,334,876.34	2,130,127.67
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		13.26%	8.22%	3.54%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			6.35%	(2.31%)	(1.09%)
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**5.35% to 7.35%**	**-3.31% to -1.31%**	**-2.09% to -0.09%**

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)	7,702,154.00	7,526,270.00	5,289,972.00	5,215,058.00
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)	66,912,867.00	66,967,282.00	62,409,396.00	61,504,905.00
District's Projected Change in LCFF Revenue:		.08%	(6.81%)	(1.45%)
LCFF Revenue Standard		**5.35% to 7.35%**	**-3.31% to -1.31%**	**-2.09% to -0.09%**
Status:		Not Met	Not 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)

The May revise proposed a 3 year average ADA was used for the LCFF calculation. 24-25 FY funded ADA drops due to significant drop in 23-24 ADA and enrollment

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	35,097,951.86	38,904,297.34	90.2%
Second Prior Year (2021-22)	38,136,323.21	43,117,603.83	88.4%
First Prior Year (2022-23)	44,333,376.00	53,668,852.00	82.6%
		Historical Average Ratio:	87.1%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**84.1% to 90.1%**	**84.1% to 90.1%**	**84.1% to 90.1%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2023-24)	46,445,169.00	58,719,821.00	79.1%	Not Met
1st Subsequent Year (2024-25)	46,406,257.00	58,122,340.00	79.8%	Not Met
2nd Subsequent Year (2025-26)	46,946,157.00	58,951,017.00	79.6%	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)

Due to significant amount of one-time Covid funds there is an increase in new non-employee costs

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):	6.35%	(2.31%)	(1.09%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-3.65% to 16.35%**	**-12.31% to 7.69%**	**-11.09% to 8.91%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.35% to 11.35%	-7.31% to 2.69%	-6.09% to 3.91%

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)	15,936,957.00		
Budget Year (2023-24)	12,118,222.00	(23.96%)	Yes
1st Subsequent Year (2024-25)	4,987,856.00	(58.84%)	Yes
2nd Subsequent Year (2025-26)	4,987,856.00	0.00%	No

Explanation: (required if Yes) There is a significant amount of one-time federal revenue related to Covid

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	26,321,086.00		
Budget Year (2023-24)	19,363,666.00	(26.43%)	Yes
1st Subsequent Year (2024-25)	18,963,139.00	(2.07%)	No
2nd Subsequent Year (2025-26)	17,080,168.00	(9.93%)	Yes

Explanation: (required if Yes) There is a significant amount of one-time state revenue related to Covid

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	1,696,506.00		
Budget Year (2023-24)	1,492,886.00	(12.00%)	Yes
1st Subsequent Year (2024-25)	1,467,886.00	(1.67%)	No
2nd Subsequent Year (2025-26)	1,417,886.00	(3.41%)	No

Explanation: (required if Yes) Anticipated reduction in local revenues is due to the District practice of budgeting donations and other local payments when they are received

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

First Prior Year (2022-23)	5,107,837.00		
Budget Year (2023-24)	8,439,131.00	65.22%	Yes
1st Subsequent Year (2024-25)	5,388,721.00	(36.15%)	Yes
2nd Subsequent Year (2025-26)	5,530,983.00	2.64%	No

Explanation: (required if Yes)
There is a significant amount of one-time purchases for books and supplies related to Covid

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

First Prior Year (2022-23)	13,333,307.00		
Budget Year (2023-24)	18,801,190.00	41.01%	Yes
1st Subsequent Year (2024-25)	17,280,339.00	(8.09%)	Yes
2nd Subsequent Year (2025-26)	17,736,540.00	2.64%	No

Explanation: (required if Yes)
There is a significant amount of one-time services related to Covid

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

DATA ENTRY: All data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2022-23)	43,954,549.00		
Budget Year (2023-24)	32,974,774.00	(24.98%)	Not Met
1st Subsequent Year (2024-25)	25,418,881.00	(22.91%)	Not Met
2nd Subsequent Year (2025-26)	23,485,910.00	(7.60%)	Met

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

First Prior Year (2022-23)	18,441,144.00		
Budget Year (2023-24)	27,240,321.00	47.71%	Not Met
1st Subsequent Year (2024-25)	22,669,060.00	(16.78%)	Not Met
2nd Subsequent Year (2025-26)	23,267,523.00	2.64%	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)
There is a significant amount of one-time federal revenue related to Covid

Explanation: Other State Revenue (linked from 6B if NOT met)
There is a significant amount of one-time state revenue related to Covid

Explanation: Other Local Revenue (linked from 6B if NOT met)
Anticipated reduction in local revenues is due to the District practice of budgeting donations and other local payments when they are received

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

Explanation: Books and Supplies (linked from 6B if NOT met)	There is a significant amount of one-time purchases for books and supplies related to Covid
Explanation: **Services and Other Exps** (linked from 6B if NOT met)	There is a significant amount of one-time services related to Covid

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	89,691,206.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	89,691,206.00	2,690,736.18	2,680,404.00	Not 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)])
- [X] Other (explanation must be provided)

Explanation: (required if NOT met and Other is marked): Some Covid funds are excluded from the 3% amount required

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,097,890.00	0.00	2,798,076.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	10,183,593.95	23,153,422.08	2,359,040.23
	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	(1.00)
	e. Available Reserves (Lines 1a through 1d)	12,281,483.95	23,153,422.08	5,157,115.23
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	69,929,355.95	76,307,137.16	93,269,171.00
	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)	69,929,355.95	76,307,137.16	93,269,171.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	17.6%	30.3%	5.5%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**5.9%**	**10.1%**	**1.8%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	7,838,898.34	44,296,434.61	N/A	Met
Second Prior Year (2021-22)	10,614,307.70	45,623,548.83	N/A	Met
First Prior Year (2022-23)	2,077,421.00	53,668,852.00	N/A	Met
Budget Year (2023-24) (Information only)	(3,452,002.00)	58,719,821.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4):	3,583
District's Fund Balance Standard Percentage Level:	**1.0%**

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2020-21)	4,617,475.22	4,617,475.22	0.0%	Met
Second Prior Year (2021-22)	12,710,128.53	12,710,128.53	0.0%	Met
First Prior Year (2022-23)	20,756,032.77	23,324,436.23	N/A	Met
Budget Year (2023-24) (Information only)	25,401,857.23			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	3,583	3,364	3,112
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	100,803,590.00	95,476,150.00	94,425,458.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	100,803,590.00	95,476,150.00	94,425,458.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	3,024,107.70	2,864,284.50	2,832,763.74
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)	**3,024,107.70**	**2,864,284.50**	**2,832,763.74**

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	3,024,107.00	2,864,285.00	2,832,764.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	2,745,748.23	980,323.23	902,244.23
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	(1.11)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	5,769,854.12	3,844,608.23	3,735,008.23
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	5.72%	4.03%	3.96%
	District's Reserve Standard			
	(Section 10B, Line 7):	**3,024,107.70**	**2,864,284.50**	**2,832,763.74**
	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? — Yes

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

360000

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? — Yes

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:

Some new positions are added using Covid funds. These positions may need to be moved to other funding sources if they remain ongoing.

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)	(11,446,531.00)			
Budget Year (2023-24)	(11,807,871.00)	361,340.00	3.2%	Met
1st Subsequent Year (2024-25)	(10,088,696.00)	(1,719,175.00)	(14.6%)	Not Met
2nd Subsequent Year (2025-26)		(10,088,696.00)	(100.0%)	Not Met
1b. **Transfers In, General Fund ***				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

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

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

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

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

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

Explanation: (required if NOT met)

Contribution increases are due to the ongoing salary increases resulting from collective bargaining agreements and projected cost increases to the Special Education Regional Excess Costs

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				0

Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Budget Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2022-23)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:
   a. Are they lifetime benefits? No
   b. Do benefits continue past age 65? No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

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

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability	29,938,654.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	29,938,654.00
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	805,296.00	805,296.00	805,296.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	296,525.00	296,525.00	296,525.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	296,525.00	296,525.00	296,525.00
d. Number of retirees receiving OPEB benefits	30.00	30.00	30.00

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)

No

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:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

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	275	275	275	275

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — No

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

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

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

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? — No

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? — No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	0		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

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	214	214	214	214

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? No

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? No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	0		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
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			

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

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	41	41	41	41

Management/Supervisor/Confidential
Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
2.	Salary settlement:			
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
	Total cost of salary settlement			
	% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

Management/Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Health and Welfare (H&W) Benefits		(2023-24)	(2024-25)	(2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Step and Column Adjustments		(2023-24)	(2024-25)	(2025-26)
1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step and column adjustments			
3.	Percent change in step & column over prior year			

Management/Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Other Benefits (mileage, bonuses, etc.)		(2023-24)	(2024-25)	(2025-26)
1.	Are costs of other benefits included in the budget and MYPs?			
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 20, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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)	3,826.23	3,826.23	4,518.75	3,582.65	3,582.65	4,206.62
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)	3,826.23	3,826.23	4,518.75	3,582.65	3,582.65	4,206.62
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,826.23	3,826.23	4,518.75	3,582.65	3,582.65	4,206.62
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						
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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 2,565,887.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. — 0.00
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 64,098,785.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.00%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. — 0.00

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 3,613,476.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 936,161.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	102,192.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	200,000.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	332,670.80
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	900.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,185,399.80
9. Carry-Forward Adjustment (Part IV, Line F)	581,691.60
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,767,091.40
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	55,767,428.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,979,343.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	4,769,517.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	83,979.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	789,819.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	90,386.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	51,729.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,984,099.20
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	21,600.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,398,856.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,470,415.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	83,407,171.20
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.22%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.91%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	5,185,399.80
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(466,712.51)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.96%) times Part III, Line B19); zero if negative	581,691.60
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.96%) times Part III, Line B19) or (the highest rate used to recover costs from any program (895.80%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	581,691.60
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	581,691.60

Approved indirect cost rate: 4.96%

Highest rate used in any program: 895.80%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,750,334.00	77,076.00	4.40%
01	3212	1,008,176.00	33,263.00	3.30%
01	3213	2,063,270.00	100,000.00	4.85%
01	3214	1,480,646.00	10,871.00	0.73%
01	3215	284,448.00	14,108.00	4.96%
01	3305	200,726.00	3,470.00	1.73%
01	3308	22,369.00	388.00	1.73%
01	3310	990,529.00	18,071.00	1.82%
01	3315	70,633.00	1,347.00	1.91%
01	3345	279.00	6.00	2.15%
01	4035	110,371.00	8,446.00	7.65%
01	4124	507,542.00	53,753.00	10.59%
01	5810	0.00	6,877.00	N/A
01	6010	1,667,211.00	81,538.00	4.89%
01	6266	161,877.00	6,615.00	4.09%
01	6537	362,250.00	1,240.00	0.34%
01	6546	500.00	4,479.00	895.80%
12	6052	23,819.00	1,181.00	4.96%
12	6105	2,343,416.00	117,670.00	5.02%
13	5310	2,303,749.00	66,000.00	2.86%
13	5320	142,624.00	9,777.00	6.86%

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	93,269,171.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,873,324.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	83,823.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,110,819.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	798,559.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,993,201.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,395,608.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				76,798,254.00

Section II - Expenditures Per ADA	**2022-23 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	3,826.23
B. Expenditures per ADA (Line I.E divided by Line II.A)	20,071.52

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	63,144,340.01	15,972.97
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	63,144,340.01	15,972.97
B. Required effort (Line A.2 times 90%)	56,829,906.01	14,375.67
C. Current year expenditures (Line I.E and Line II.B)	76,798,254.00	20,071.52
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

PART I - 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	33,634,783.00	301	0.00	303	33,634,783.00	305	2,516,064.00		307	31,118,719.00	309
2000 - Classified Salaries	13,267,511.00	311	60,583.00	313	13,206,928.00	315	1,624,571.00		317	11,582,357.00	319
3000 - Employee Benefits	20,055,789.00	321	321,802.00	323	19,733,987.00	325	502,288.00		327	19,231,699.00	329
4000 - Books, Supplies Equip Replace. (6500)	5,107,837.00	331	24,072.00	333	5,083,765.00	335	417,806.00		337	4,665,959.00	339
5000 - Services. . . & 7300 - Indirect Costs	13,138,679.00	341	27,156.00	343	13,111,523.00	345	3,008,573.00		347	10,102,950.00	349
				TOTAL	84,770,986.00	365			TOTAL	76,701,684.00	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	27,367,330.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	2,720,648.00	380
3. STRS.	3101 & 3102	8,090,857.00	382
4. PERS.	3201 & 3202	1,132,587.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	733,505.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	2,952,267.00	385
7. Unemployment Insurance.	3501 & 3502	160,811.00	390
8. Workers' Compensation Insurance.	3601 & 3602	610,130.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			56,813,568.37	52,696,745.79	49,551,278.76	52,212,424.56	48,672,810.46	48,019,270.11	48,529,275.15	42,385,071.57
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,320,428.85	2,320,428.85	7,401,143.93	4,176,771.93	4,176,771.93	7,401,143.93	4,176,771.93	4,203,761.33
Property Taxes	8020-8079		80,634.32	115,123.98	169,614.23	0.00	235,652.63	347,205.08	997,579.85	81,863.01
Miscellaneous Funds	8080-8099		0.00	(104,830.00)	(209,662.00)	(139,774.00)	(139,774.00)	0.00	0.00	(419,322.00)
Federal Revenue	8100-8299		0.00	0.00	0.00	4,035.00	1,167,253.75	25,676.15	1,256,817.35	416,449.05
Other State Revenue	8300-8599		596,799.00	427,040.00	1,260,333.93	1,252,697.00	1,382,957.00	2,276,425.14	1,074,238.00	1,082,882.00
Other Local Revenue	8600-8799		56,085.62	5,908.90	27,909.40	0.00	150,202.57	387,224.46	143,287.19	289,858.92
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			3,053,947.79	2,763,671.73	8,649,339.49	5,293,729.93	6,973,063.88	10,437,674.76	7,648,694.32	5,655,492.31
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		0.00	2,601,714.62	2,728,651.44	2,468,406.50	2,549,255.85	2,516,479.87	2,435,472.76	2,597,561.52
Classified Salaries	2000-2999		0.00	1,235,483.97	1,235,483.97	1,211,561.18	1,047,038.59	995,969.83	831,207.76	1,055,561.08
Employee Benefits	3000-3999		0.00	761,156.77	973,045.45	1,372,231.28	1,408,770.50	1,410,775.41	1,329,931.60	1,449,280.64
Books and Supplies	4000-4999		703,260.92	29,995.66	145,457.53	1,156,512.29	774,186.46	582,172.93	1,444,203.24	960,244.72
Services	5000-5999		0.00	385,184.37	673,706.64	1,018,001.86	1,645,715.18	1,900,183.46	1,784,021.33	1,417,736.43
Capital Outlay	6000-6599		0.00	50,000.00	50,000.00	50,000.00	200,914.00	50,000.00	50,000.00	500,000.00
Other Outgo	7000-7499		0.00	309,499.23	0.00	0.00	0.00	0.00	245,703.55	120,528.10
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			703,260.92	5,373,034.62	5,806,345.03	7,276,713.11	7,625,880.58	7,455,581.50	8,120,540.24	8,100,912.49
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,558,497.33	0.00
Accounts Receivable	9200-9299	0.00	(9,177.44)	(169,603.35)	(52,325.37)	(133,524.04)	(80,654.84)	(1,062,927.14)	(4,959,337.99)	110,022.60
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	(359.22)	(37,950.14)	(24,335.09)	(11,375.71)	(11,902.01)	25,705.73	19,824.07
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	6,770.92	36,852.93	(58,891.32)	8,356.00	13,376.28	(8,466.02)	5,176.02	74,172.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	(2,406.52)	(133,109.64)	(149,166.83)	(149,503.13)	(78,654.27)	(1,083,295.17)	(3,369,958.91)	204,018.67
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		6,465,102.93	402,994.50	32,681.83	1,279,715.89	(77,930.62)	57,094.90	111,217.48	(54,467.96)
Due To Other Funds	9610		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		0.00	0.00	0.00	127,411.90	0.00	1,331,698.15	2,191,181.27	0.00
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	6,465,102.93	402,994.50	32,681.83	1,407,127.79	(77,930.62)	1,388,793.05	2,302,398.75	(54,467.96)
Nonoperating										
Suspense Clearing	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(6,467,509.45)	(536,104.14)	(181,848.66)	(1,556,630.92)	(723.65)	(2,472,088.22)	(5,672,357.66)	258,486.63
E. NET INCREASE/DECREASE (B - C + D)			(4,116,822.58)	(3,145,467.03)	2,661,145.80	(3,539,614.10)	(653,540.35)	510,005.04	(6,144,203.58)	(2,186,933.55)
F. ENDING CASH (A + E)			52,696,745.79	49,551,278.76	52,212,424.56	48,672,810.46	48,019,270.11	48,529,275.15	42,385,071.57	40,198,138.02
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		40,198,138.02	40,304,459.19	38,385,445.03	39,664,643.64				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	7,428,133.33	4,203,761.33	4,203,761.33	7,428,133.33	0.00	0.00	59,441,012.00	59,441,012.00
Property Taxes	8020-8079	437,285.38	289,374.84	2,069,388.39	2,702,548.29	0.00	0.00	7,526,270.00	7,526,270.00
Miscellaneous Funds	8080-8099	(220,559.00)	0.00	(49,152.00)	(783,037.00)	0.00	0.00	(2,066,110.00)	(2,066,110.00)
Federal Revenue	8100-8299	96,920.00	0.00	231,676.70	285.00	8,919,109.00	0.00	12,118,222.00	12,118,222.00
Other State Revenue	8300-8599	1,649,117.90	1,055,889.00	1,095,585.00	1,342,955.06	4,866,746.97	0.00	19,363,666.00	19,363,666.00
Other Local Revenue	8600-8799	69,053.92	229,860.03	66,032.54	67,462.45	0.00	0.00	1,492,886.00	1,492,886.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		9,459,951.53	5,778,885.20	7,617,291.96	10,758,347.13	13,785,855.97	0.00	97,875,946.00	97,875,946.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,109,565.50	2,768,863.15	2,500,465.59	2,678,034.71	4,716,459.49	0.00	34,670,931.00	34,670,931.00
Classified Salaries	2000-2999	1,048,885.42	992,046.30	1,032,739.05	1,861,820.01	2,427,267.84	0.00	14,975,065.00	14,975,065.00
Employee Benefits	3000-3999	1,724,428.18	1,438,558.17	1,406,487.56	1,441,167.71	6,319,397.73	0.00	21,035,231.00	21,035,231.00
Books and Supplies	4000-4999	117,783.42	228,737.00	497,630.81	982,122.05	816,823.97	0.00	8,439,131.00	8,439,131.00
Services	5000-5999	1,849,788.78	1,794,980.87	988,777.42	1,333,854.68	4,009,238.98	0.00	18,801,190.00	18,801,190.00
Capital Outlay	6000-6599	50,000.00	74,463.00	9,176.00	550,000.00	0.00	0.00	1,634,553.00	1,634,553.00
Other Outgo	7000-7499	220,000.00	21.78	201,548.00	150,188.34	0.00	0.00	1,247,489.00	1,247,489.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		9,120,451.30	7,297,670.27	6,636,824.43	8,997,187.50	18,289,188.01	0.00	100,803,590.00	100,803,590.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	1,558,497.33	
Accounts Receivable	9200-9299	(104,874.34)	(23,730.36)	302,694.58	(315,471.72)	0.00	0.00	(6,498,909.41)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	1,323.77	(9,247.93)	(18,827.06)	0.00	0.00	0.00	(67,143.59)	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	12,766.00	(23,120.25)	20,801.25	(3,547.98)	0.00	0.00	84,245.83	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(90,784.57)	(56,098.54)	304,668.77	(319,019.70)	0.00	0.00	(4,923,309.84)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	142,394.49	344,130.55	5,937.69	0.00	0.00	0.00	8,708,871.68	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	3,650,291.32	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		142,394.49	344,130.55	5,937.69	0.00	0.00	0.00	12,359,163.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(233,179.06)	(400,229.09)	298,731.08	(319,019.70)	0.00	0.00	(17,282,472.84)	
E. NET INCREASE/DECREASE (B - C + D)		106,321.17	(1,919,014.16)	1,279,198.61	1,442,139.93	(4,503,332.04)	0.00	(20,210,116.84)	(2,927,644.00)
F. ENDING CASH (A + E)		40,304,459.19	38,385,445.03	39,664,643.64	41,106,783.57				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								36,603,451.53	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			41,106,783.57	43,711,671.28	39,017,267.25	39,158,394.84	37,049,698.11	36,155,600.62	38,948,937.12	39,333,673.17
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,320,428.85	2,320,428.85	7,163,642.68	4,176,771.93	4,176,771.93	7,163,642.68	4,176,771.93	3,482,185.13
Property Taxes	8020-8079		80,634.32	115,123.98	169,614.23	0.00	235,652.63	347,205.08	997,579.85	81,863.01
Miscellaneous Funds	8080-8099		0.00	(104,830.00)	(209,662.00)	(139,774.00)	(139,774.00)	0.00	0.00	(419,322.00)
Federal Revenue	8100-8299		0.00	0.00	0.00	4,035.00	1,167,253.75	25,676.15	1,256,817.35	416,449.05
Other State Revenue	8300-8599		596,799.00	427,040.00	1,260,333.93	1,247,697.00	1,382,957.00	2,276,425.14	1,074,238.00	1,082,882.00
Other Local Revenue	8600-8799		56,085.62	5,908.90	27,909.40	0.00	150,202.57	387,224.46	143,287.19	264,858.92
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			3,053,947.79	2,763,671.73	8,411,838.24	5,288,729.93	6,973,063.88	10,200,173.51	7,648,694.32	4,908,916.11
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		0.00	2,891,068.25	2,919,960.69	2,905,514.47	2,912,737.58	2,909,126.02	2,910,931.80	2,910,028.91
Classified Salaries	2000-2999		0.00	1,261,535.78	1,274,015.00	1,267,775.39	1,270,895.19	1,269,335.29	1,270,115.24	1,269,725.27
Employee Benefits	3000-3999		0.00	1,498,425.39	1,512,988.14	1,505,529.68	1,509,258.91	1,507,394.30	1,508,326.61	1,507,860.45
Books and Supplies	4000-4999		449,060.08	449,060.08	1,191,298.11	365,716.43	367,257.27	366,486.85	219,288.14	292,887.49
Services	5000-5999		0.00	1,307,986.26	1,322,448.71	1,352,890.69	1,356,098.42	1,354,494.55	1,355,296.48	1,354,895.52
Capital Outlay	6000-6599		0.00	50,000.00	50,000.00	0.00	150,914.00	0.00	0.00	157,550.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	300,000.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			449,060.08	7,458,075.76	8,270,710.65	7,397,426.66	7,867,161.37	7,406,837.01	7,263,958.27	7,492,947.64
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			2,604,887.71	(4,694,404.03)	141,127.59	(2,108,696.73)	(894,097.49)	2,793,336.50	384,736.05	(2,584,031.53)
F. ENDING CASH (A + E)			43,711,671.28	39,017,267.25	39,158,394.84	37,049,698.11	36,155,600.62	38,948,937.12	39,333,673.17	36,749,641.64
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		36,749,641.64	37,900,837.76	35,855,037.08	35,461,249.61				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	6,469,055.88	3,482,185.13	3,482,185.13	6,469,055.88	0.00	0.00	54,883,126.00	54,883,126.00
Property Taxes	8020-8079	437,285.38	289,374.84	2,069,388.39	2,702,548.29	0.00	0.00	7,526,270.00	7,526,270.00
Miscellaneous Funds	8080-8099	(220,559.00)	0.00	(49,152.00)	(953,225.00)	0.00	0.00	(2,236,298.00)	(2,236,298.00)
Federal Revenue	8100-8299	96,920.00	0.00	231,676.70	285.00	1,788,743.00	0.00	4,987,856.00	4,987,856.00
Other State Revenue	8300-8599	1,649,117.90	1,055,889.00	1,095,585.00	1,343,151.06	4,471,023.97	0.00	18,963,139.00	18,963,139.00
Other Local Revenue	8600-8799	69,053.92	229,860.03	66,032.54	67,462.45	0.00	0.00	1,467,886.00	1,467,886.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		8,500,874.08	5,057,309.00	6,895,715.76	9,629,277.68	6,259,766.97	0.00	85,591,979.00	85,591,979.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,910,480.36	2,910,254.63	2,910,367.50	2,910,311.06	2,690,213.69	0.00	34,690,994.96	34,690,994.96
Classified Salaries	2000-2999	1,269,920.26	1,269,822.76	1,269,871.51	1,269,847.13	1,161,956.83	0.00	15,124,815.65	15,124,815.65
Employee Benefits	3000-3999	1,508,093.53	1,507,976.99	1,508,035.26	1,508,006.13	4,519,793.17	0.00	21,101,688.56	21,101,688.56
Books and Supplies	4000-4999	256,087.81	(14,403.46)	237,007.08	99,051.81	1,109,923.32	0.00	5,388,721.01	5,388,721.01
Services	5000-5999	1,355,096.00	1,354,995.76	1,355,045.88	1,264,003.32	2,547,087.93	0.00	17,280,339.52	17,280,339.52
Capital Outlay	6000-6599	50,000.00	74,463.00	9,176.00	0.00	0.00	0.00	542,103.00	542,103.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	997,489.00	0.00	1,297,489.00	1,297,489.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		7,349,677.96	7,103,109.68	7,289,503.23	7,051,219.45	13,026,463.94	0.00	95,426,151.70	95,426,151.70
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		1,151,196.12	(2,045,800.68)	(393,787.47)	2,578,058.23	(6,766,696.97)	0.00	(9,834,172.70)	(9,834,172.70)
F. ENDING CASH (A + E)		37,900,837.76	35,855,037.08	35,461,249.61	38,039,307.84				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								31,272,610.87	

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	43,768,135.00	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)	493,946.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	43,274,189.00	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	56.42%	
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	56.42%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	3.58%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	76,701,684.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	2,745,920.29

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

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	34,670,931.00	301	0.00	303	34,670,931.00	305	468,695.00		307	34,202,236.00	309
2000 - Classified Salaries	14,975,065.00	311	77,164.00	313	14,897,901.00	315	1,666,199.00		317	13,231,702.00	319
3000 - Employee Benefits	21,035,231.00	321	372,677.00	323	20,662,554.00	325	559,712.00		327	20,102,842.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,439,131.00	331	24,072.00	333	8,415,059.00	335	552,513.00		337	7,862,546.00	339
5000 - Services. . . & 7300 - Indirect Costs	18,606,562.00	341	393,231.00	343	18,213,331.00	345	2,340,408.00		347	15,872,923.00	349
				TOTAL	96,859,776.00	365			TOTAL	91,272,249.00	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	27,912,225.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	2,815,997.00	380
3. STRS.	3101 & 3102	8,261,365.00	382
4. PERS.	3201 & 3202	1,326,610.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	809,070.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	2,973,761.00	385
7. Unemployment Insurance.	3501 & 3502	164,941.00	390
8. Workers' Compensation Insurance.	3601 & 3602	629,996.00	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)	44,893,965.00	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)	542,335.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	44,351,630.00	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	48.59%	
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	48.59%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	11.41%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	91,272,249.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	10,414,163.61

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	2,001,190.76		803,727.56	2,804,918.32
2. State Lottery Revenue	8560	642,090.00		401,681.00	1,043,771.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00	0.00	0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00	0.00		0.00
6. Total Available (Sum Lines A1 through A5)		2,643,280.76	0.00	1,205,408.56	3,848,689.32
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,478,216.00	0.00	0.00	2,478,216.00
2. Classified Salaries	2000-2999	0.00	0.00	0.00	0.00
3. Employee Benefits	3000-3999	231.00	0.00	0.00	231.00
4. Books and Supplies	4000-4999	125,303.00	0.00	38,314.00	163,617.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	39,530.00	0.00		39,530.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
7. Tuition	7100-7199	0.00	0.00		0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00	0.00		0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00	0.00		0.00
9. Transfers of Indirect Costs	7300-7399	0.00	0.00		0.00
10. Debt Service	7400-7499	0.00	0.00		0.00
11. All Other Financing Uses	7630-7699	0.00	0.00		0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,643,280.00	0.00	38,314.00	2,681,594.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	.76	0.00	1,167,094.56	1,167,095.32
D. COMMENTS:					

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

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

Description	2022-23 Actual	2023-24 Budget	% Diff.
SELPA Name: Southwest Service Area (DG)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	70,775,475.00	66,853,825.00	-5.54%
2. Local Special Education Property Taxes	4,825,009.00	4,825,009.00	0.00%
3. Applicable Excess ERAF	0.00	0.00	0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	75,600,484.00	71,678,834.00	-5.19%
B. Program Specialist/Regionalized Services Apportionment	1,771,237.00	1,916,832.00	8.22%
C. Program Specialist/Regionalized Services for NSS Apportionment	0.00	0.00	0.00%
D. Low Incidence Apportionment	1,707,164.00	1,707,164.00	0.00%
E. Out of Home Care Apportionment	1,050,475.00	1,050,475.00	0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment	0.00	0.00	0.00%
G. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	80,129,360.00	76,353,305.00	-4.71%
I. Mental Health Apportionment	7,884,540.00		-100.00%
J. Federal IDEA Local Assistance Grants - Preschool	0.00	0.00	0.00%
K. Federal IDEA - Section 619 Preschool	1,049,915.00	1,049,915.00	0.00%
L. Other Federal Discretionary Grants	18,751,845.00	18,698,056.00	-0.29%
M. Other Adjustments	581,500.00	581,500.00	0.00%
N. Total SELPA Revenues (Sum lines H through M)	108,397,160.00	96,682,776.00	-10.81%
II. ALLOCATION TO SELPA MEMBERS			
Lawndale Elementary (DG00)	13,987,353.00	12,843,951.00	-8.2%
Centinela Valley Union High (DG01)	6,433,932.00	5,973,615.00	-7.2%
El Segundo Unified (DG02)	2,916,992.00	2,742,342.00	-6.0%
Hawthorne Elementary (DG03)	6,803,307.00	6,117,634.00	-10.1%
Hermosa Beach City Elementary (DG04)	1,093,997.00	1,028,305.00	-6.0%
Inglewood Unified (DG05)	10,340,993.00	9,031,640.00	-12.7%
Lennox Elementary (DG07)	4,829,280.00	4,409,717.00	-8.7%
Palos Verdes Peninsula Unified (DG09)	11,115,161.00	10,089,609.00	-9.2%
Torrance Unified (DG12)	26,593,261.00	24,147,816.00	-9.2%
Manhattan Beach Unified (DG14)	8,086,462.00	6,498,987.00	-19.6%
Redondo Beach Unified (DG15)	11,644,654.00	10,040,895.00	-13.8%
Wiseburn Unified (DG32)	2,686,158.00	2,659,689.00	-1.0%
Los Angeles College Prep Academy (DGA03)	53,741.00	0.00	-100.0%
Opportunities for Learning - Capistrano (DGA13)	379,190.00	125,839.00	-66.8%
Wilder's Preparatory Academy Charter Middle (DGA15)	137,596.00	0.00	-100.0%
Lennox Mathematics, Science and Technology Academy (DGA17)	387,619.00	388,006.00	0.1%
Family First Charter (DGA19)	164,267.00	128,279.00	-21.9%
New Opportunities Charter (DGA20)	203,363.00	121,412.00	-40.3%
Wilder's Preparatory Academy Charter (DGA21)	211,342.00	0.00	-100.0%
Century Community Charter (DGA22)	328,492.00	335,040.00	2.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	108,397,160.00	96,682,776.00	-10.81%

Preparer Name: Van Benford
Title: Director of Financial Operations
Phone: (310) 956-9085

Current LEA:	19-64709-0000000 Lennox Elementary	
Selected SELPA:	DG	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
DG	Southwest Service Area	

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund 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	4,402.00	0.00	0.00	(194,628.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	901.00	0.00	118,851.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(5,303.00)	75,777.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	5,303.00	(5,303.00)	194,628.00	(194,628.00)	0.00	0.00	0.00	0.00

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	119,357.00	0.00	0.00	(194,628.00)				
Other Sources/Uses Detail					0.00	0.00		
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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(114,458.00)	118,851.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(4,899.00)	75,777.00	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								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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								

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	119,357.00	(119,357.00)	194,628.00	(194,628.00)	0.00	0.00		

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(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	64,901,172.00	-7.29%	60,173,099.00	-1.63%	59,193,694.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	774,058.00	0.00%	774,058.00	0.00%	774,058.00
4. Other Local Revenues	8600-8799	1,400,460.00	-1.79%	1,375,460.00	-3.64%	1,325,460.00
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	(11,807,871.00)	2.69%	(12,125,524.00)	2.69%	(12,451,795.00)
6. Total (Sum lines A1 thru A5c)		55,267,819.00	-9.17%	50,197,093.00	-2.70%	48,841,417.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				26,722,201.00		26,623,034.00
b. Step & Column Adjustment				400,833.00		399,345.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(500,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,722,201.00	-0.37%	26,623,034.00	1.50%	27,022,379.00
2. Classified Salaries						
a. Base Salaries				7,664,331.00		7,740,974.00
b. Step & Column Adjustment				76,643.00		77,410.00
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	7,664,331.00	1.00%	7,740,974.00	1.00%	7,818,384.00
3. Employee Benefits	3000-3999	12,058,637.00	-0.14%	12,042,249.00	0.52%	12,105,394.00
4. Books and Supplies	4000-4999	4,075,631.00	-15.87%	3,428,715.00	2.64%	3,519,233.00
5. Services and Other Operating Expenditures	5000-5999	7,532,334.00	-0.30%	7,509,810.00	2.64%	7,708,069.00
6. Capital Outlay	6000-6999	319,426.00	0.00%	319,426.00	0.00%	319,426.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	802,700.00	0.00%	802,700.00	0.00%	802,700.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(455,439.00)	-24.34%	(344,568.00)	0.00%	(344,568.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		58,719,821.00	-1.02%	58,122,340.00	1.43%	58,951,017.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,452,002.00)		(7,925,247.00)		(10,109,600.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		25,401,857.23		21,949,855.23		14,024,608.23
2. Ending Fund Balance (Sum lines C and D1)		21,949,855.23		14,024,608.23		3,915,008.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	180,000.00		180,000.00		180,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	16,000,000.00		10,000,000.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,024,107.00		2,864,285.00		2,832,764.00
2. Unassigned/Unappropriated	9790	2,745,748.23		980,323.23		902,244.23
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		21,949,855.23		14,024,608.23		3,915,008.23
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,024,107.00		2,864,285.00		2,832,764.00
c. Unassigned/Unappropriated	9790	2,745,748.23		980,323.23		902,244.23
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		5,769,855.23		3,844,608.23		3,735,008.23

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.

Expenditure adjustments are due to the expiration of carryover funds in the Supplemental and Concentration Grant, and staffing changes due to projected declining in enrollment.

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	12,118,222.00	-58.84%	4,987,856.00	0.00%	4,987,856.00
3. Other State Revenues	8300-8599	18,589,608.00	-2.15%	18,189,081.00	-10.35%	16,306,110.00
4. Other Local Revenues	8600-8799	92,426.00	0.00%	92,426.00	0.00%	92,426.00
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	11,807,871.00	2.69%	12,125,524.00	2.69%	12,451,795.00
6. Total (Sum lines A1 thru A5c)		42,608,127.00	-16.93%	35,394,887.00	-4.40%	33,838,187.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,948,730.00		8,067,960.00
b. Step & Column Adjustment				119,230.00		161,359.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(1,203,525.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,948,730.00	1.50%	8,067,960.00	-12.92%	7,025,794.00
2. Classified Salaries						
a. Base Salaries				7,310,734.00		7,383,841.00
b. Step & Column Adjustment				73,107.00		73,838.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(612,028.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,310,734.00	1.00%	7,383,841.00	-7.29%	6,845,651.00
3. Employee Benefits	3000-3999	8,976,594.00	0.92%	9,059,440.00	-7.27%	8,400,741.00
4. Books and Supplies	4000-4999	4,363,500.00	-55.08%	1,960,006.00	2.64%	2,011,750.00
5. Services and Other Operating Expenditures	5000-5999	11,268,856.00	-13.30%	9,770,529.00	2.64%	10,028,471.00
6. Capital Outlay	6000-6999	1,315,127.00	-83.07%	222,677.00	0.00%	222,677.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	639,417.00	7.82%	689,417.00	7.25%	739,417.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	260,811.00	-23.34%	199,940.00	0.00%	199,940.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		42,083,769.00	-11.24%	37,353,810.00	-5.03%	35,474,441.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		524,358.00		(1,958,923.00)		(1,636,254.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		23,340,970.63		23,865,328.63		21,906,405.63
2. Ending Fund Balance (Sum lines C and D1)		23,865,328.63		21,906,405.63		20,270,151.63
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	23,865,329.74		21,906,405.63		20,270,151.63
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.11)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,865,328.63		21,906,405.63		20,270,151.63
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.

Reductions reflect the expiration of one-time ESSER funding and related supplemental expenditures.

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	64,901,172.00	-7.29%	60,173,099.00	-1.63%	59,193,694.00
2. Federal Revenues	8100-8299	12,118,222.00	-58.84%	4,987,856.00	0.00%	4,987,856.00
3. Other State Revenues	8300-8599	19,363,666.00	-2.07%	18,963,139.00	-9.93%	17,080,168.00
4. Other Local Revenues	8600-8799	1,492,886.00	-1.67%	1,467,886.00	-3.41%	1,417,886.00
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)		97,875,946.00	-12.55%	85,591,980.00	-3.40%	82,679,604.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				34,670,931.00		34,690,994.00
b. Step & Column Adjustment				520,063.00		560,704.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(500,000.00)		(1,203,525.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,670,931.00	0.06%	34,690,994.00	-1.85%	34,048,173.00
2. Classified Salaries						
a. Base Salaries				14,975,065.00		15,124,815.00
b. Step & Column Adjustment				149,750.00		151,248.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(612,028.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,975,065.00	1.00%	15,124,815.00	-3.05%	14,664,035.00
3. Employee Benefits	3000-3999	21,035,231.00	0.32%	21,101,689.00	-2.82%	20,506,135.00
4. Books and Supplies	4000-4999	8,439,131.00	-36.15%	5,388,721.00	2.64%	5,530,983.00
5. Services and Other Operating Expenditures	5000-5999	18,801,190.00	-8.09%	17,280,339.00	2.64%	17,736,540.00
6. Capital Outlay	6000-6999	1,634,553.00	-66.83%	542,103.00	0.00%	542,103.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,442,117.00	3.47%	1,492,117.00	3.35%	1,542,117.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(194,628.00)	-25.69%	(144,628.00)	0.00%	(144,628.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		100,803,590.00	-5.28%	95,476,150.00	-1.10%	94,425,458.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,927,644.00)		(9,884,170.00)		(11,745,854.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		48,742,827.86		45,815,183.86		35,931,013.86
2. Ending Fund Balance (Sum lines C and D1)		45,815,183.86		35,931,013.86		24,185,159.86
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	180,000.00		180,000.00		180,000.00
b. Restricted	9740	23,865,329.74		21,906,405.63		20,270,151.63
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	16,000,000.00		10,000,000.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,024,107.00		2,864,285.00		2,832,764.00
2. Unassigned/Unappropriated	9790	2,745,747.12		980,323.23		902,244.23
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		45,815,183.86		35,931,013.86		24,185,159.86
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,024,107.00		2,864,285.00		2,832,764.00
c. Unassigned/Unappropriated	9790	2,745,748.23		980,323.23		902,244.23
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.11)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		5,769,854.12		3,844,608.23		3,735,008.23
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.72%		4.03%		3.96%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		3,582.65		3,364.12		3,111.98
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		100,803,590.00		95,476,150.00		94,425,458.00
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)		100,803,590.00		95,476,150.00		94,425,458.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,024,107.70		2,864,284.50		2,832,763.74
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)		3,024,107.70		2,864,284.50		2,832,763.74
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Charter Number: 0281

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2023-24 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____ Date: 5/23/23

Charter School Official

(Original signature required)

Printed Name: Cristina de Jesus Title: CEO

For additional information on the budget report, please contact:

Charter School Contact:

Justin Publicker

Name

Assistant Controller

Title

213-215-8750

Telephone

Justin.Publicker@greendot.org

E-mail Address

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						
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	594.00	594.00	594.00	572.00	572.00	572.00
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)	594.00	594.00	594.00	572.00	572.00	572.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	594.00	594.00	594.00	572.00	572.00	572.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	9,861,797.08	9,728,549.26	-1.4%
2) Federal Revenue		8100-8299	1,164,256.50	1,444,285.24	24.1%
3) Other State Revenue		8300-8599	1,399,481.11	1,340,575.69	-4.2%
4) Other Local Revenue		8600-8799	99,299.50	99,299.50	0.0%
5) TOTAL, REVENUES			12,524,834.19	12,612,709.69	0.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	3,739,002.23	3,572,302.11	-4.5%
2) Classified Salaries		2000-2999	403,465.65	492,899.88	22.2%
3) Employee Benefits		3000-3999	1,548,198.86	1,484,113.50	-4.1%
4) Books and Supplies		4000-4999	666,801.05	676,087.50	1.4%
5) Services and Other Operating Expenses		5000-5999	5,002,093.44	5,255,333.38	5.1%
6) Depreciation and Amortization		6000-6999	557,980.10	565,113.52	1.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	403,642.70	352,253.49	-12.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			12,321,184.03	12,398,103.38	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			203,650.16	214,606.31	5.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			203,650.16	214,606.31	5.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,735,112.10	9,281,242.80	6.3%
b) Audit Adjustments		9793	342,480.54	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,077,592.64	9,281,242.80	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,077,592.64	9,281,242.80	2.2%
2) Ending Net Position, June 30 (E + F1e)			9,281,242.80	9,495,849.11	2.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	45,651.66	45,651.67	0.0%
c) Unrestricted Net Position		9790	9,235,591.14	9,450,197.44	2.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
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					
(G11 + H2) - (I7 + J2)			0.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	6,366,570.79	5,899,177.96	-7.3%
Education Protection Account State Aid - Current Year		8012	2,574,069.83	3,160,805.43	22.8%
State Aid - Prior Years		8019	321,232.64	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	599,923.82	668,565.87	11.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,861,797.08	9,728,549.26	-1.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	74,245.79	71,550.29	-3.6%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	56,548.71	169,303.95	199.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	262,812.00	269,803.00	2.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	28,550.00	32,856.00	15.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	11,583.00	12,510.00	8.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	300,267.00	20,702.00	-93.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	430,250.00	867,560.00	101.6%
TOTAL, FEDERAL REVENUE			1,164,256.50	1,444,285.24	24.1%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	487,052.39	492,838.37	1.2%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	131,213.60	60,809.85	-53.7%
Mandated Costs Reimbursements		8550	28,254.98	31,482.13	11.4%
Lottery - Unrestricted and Instructional Materials		8560	118,199.30	135,659.34	14.8%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	634,760.84	619,786.00	-2.4%
TOTAL, OTHER STATE REVENUE			1,399,481.11	1,340,575.69	-4.2%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	99,299.50	99,299.50	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			99,299.50	99,299.50	0.0%
TOTAL, REVENUES			12,524,834.19	12,612,709.69	0.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,809,711.33	2,674,735.00	-4.8%
Certificated Pupil Support Salaries		1200	210,164.00	209,698.00	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	510,887.95	492,930.10	-3.5%
Other Certificated Salaries		1900	208,238.95	194,939.01	-6.4%
TOTAL, CERTIFICATED SALARIES			3,739,002.23	3,572,302.11	-4.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	33,858.01	39,124.80	15.6%
Classified Support Salaries		2200	246,001.30	260,591.20	5.9%
Classified Supervisors' and Administrators' Salaries		2300	17,026.97	17,616.25	3.5%
Clerical, Technical and Office Salaries		2400	14,800.31	12,220.00	-17.4%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	91,779.06	163,347.63	78.0%
TOTAL, CLASSIFIED SALARIES			403,465.65	492,899.88	22.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	707,586.24	665,228.04	-6.0%
PERS		3201-3202	95,896.31	106,114.33	10.7%
OASDI/Medicare/Alternative		3301-3302	89,488.27	86,572.07	-3.3%
Health and Welfare Benefits		3401-3402	597,901.39	571,147.76	-4.5%
Unemployment Insurance		3501-3502	12,583.39	11,759.59	-6.5%
Workers' Compensation		3601-3602	44,743.26	43,291.71	-3.2%
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			1,548,198.86	1,484,113.50	-4.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	102,955.70	230,845.00	124.2%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	563,845.35	445,242.50	-21.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			666,801.05	676,087.50	1.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	350,682.08	397,413.40	13.3%
Travel and Conferences		5200	19,184.00	9,609.00	-49.9%
Dues and Memberships		5300	12,957.58	15,946.12	23.1%
Insurance		5400-5450	118,863.00	132,278.00	11.3%
Operations and Housekeeping Services		5500	272,525.80	380,700.60	39.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	586,896.45	299,066.78	-49.0%
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	3,608,920.53	3,975,639.48	10.2%
Communications		5900	32,064.00	44,680.00	39.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,002,093.44	5,255,333.38	5.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	557,980.10	565,113.52	1.3%
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			557,980.10	565,113.52	1.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	403,642.70	352,253.49	-12.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			403,642.70	352,253.49	-12.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
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, EXPENSES			12,321,184.03	12,398,103.38	0.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(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	9,861,797.08	9,728,549.26	-1.4%
2) Federal Revenue		8100-8299	1,164,256.50	1,444,285.24	24.1%
3) Other State Revenue		8300-8599	1,399,481.11	1,340,575.69	-4.2%
4) Other Local Revenue		8600-8799	99,299.50	99,299.50	0.0%
5) TOTAL, REVENUES			12,524,834.19	12,612,709.69	0.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		5,426,150.33	5,284,514.58	-2.6%
2) Instruction - Related Services	2000-2999		861,917.24	890,661.99	3.3%
3) Pupil Services	3000-3999		397,926.31	439,811.80	10.5%
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		131,820.58	148,224.12	12.4%
8) Plant Services	8000-8999		5,099,726.87	5,282,637.40	3.6%
9) Other Outgo	9000-9999	Except 7600-7699	403,642.70	352,253.49	-12.7%
10) TOTAL, EXPENSES			12,321,184.03	12,398,103.38	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			203,650.16	214,606.31	5.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			203,650.16	214,606.31	5.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,735,112.10	9,281,242.80	6.3%
b) Audit Adjustments		9793	342,480.54	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,077,592.64	9,281,242.80	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,077,592.64	9,281,242.80	2.2%
2) Ending Net Position, June 30 (E + F1e)			9,281,242.80	9,495,849.11	2.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	45,651.66	45,651.67	0.0%
c) Unrestricted Net Position		9790	9,235,591.14	9,450,197.44	2.3%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	.01	0.00
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	0.00	.01
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	.01	.02
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	42,667.64	42,667.64
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	2,984.00	2,984.00
Total, Restricted Net Position		45,651.66	45,651.67

CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM
CHARTER SCHOOL CERTIFICATION

Charter School Name: Century Community Charter School
(continued)
CDS #: 19 64709 0107508
Charter Approving Entity: Lennox
County: Los Angeles
Charter #: 0672
Fiscal Year: 2023-24

CERTIFICATION OF FINANCIAL CONDITION

x POSITIVE CERTIFICATION

As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

___ QUALIFIED CERTIFICATION

As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

___ NEGATIVE CERTIFICATION

As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:

(x) 2023-24 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: 5/24/23
Charter School Official
(Original signature required)

Print Name: Dana Means Title: Principal

To the County Superintendent of Schools:

(x) 2023-24 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Print Name: _____ Title: _____

For additional information on the BUDGET, please contact:

For Approving Entity:	For Charter School:
Susan Ibarra Gaspar	Dorothy Lee
Name	Name
Chief Business Officer	VP of Client Management
Title	Title
310-695-4054	213-232-0052
Phone	Phone
susan_ibarra@lennoxk12.org	dorothy@edtec.com
E-mail	E-mail

(___) 2023-24 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 47604.33.

_____ _____
District Advisor Date

CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM

Charter School Name: Century Community Charter School
(name continued)
CDS #: 19 64709 0107508
Charter Approving Entity: Lennox
County: Los Angeles
Charter #: 0672
Budgeting Period: 2023-24

This charter school uses the following basis of accounting:

[X] **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

[ ] **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Est. Actuals Prior Year	Current Budget Year Unrest.	Current Budget Year Rest.	Total
A. REVENUES					
1. LCFF Sources					
State Aid - Current Year	8011	3,802,168.22	4,270,216.94		4,270,216.94
Education Protection Account State Aid - Current Year	8012	1,184,271.59	1,274,688.43		1,274,688.43
State Aid - Prior Years	8019	0.00	-		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	478,365.19	476,174.63		476,174.63
Other Revenue Limit Transfers	8091, 8097				0.00
Total, LCFF/Revenue Limit Sources		5,464,805.00	6,021,080.00	0.00	6,021,080.00
2. Federal Revenues					
No Child Left Behind/Every Student Succeeds Act	8290	191,391.00		191,391.00	191,391.00
Special Education - Federal	8181, 8182	53,840.00		53,840.00	53,840.00
Child Nutrition - Federal	8220	77,000.00		78,540.00	78,540.00
Donated Food Commodities	8221				0.00
Other Federal Revenues	8110, 8260-8299	1,006,644.00		840,318.00	840,318.00
Total, Federal Revenues		1,328,875.00	0.00	1,164,089.00	1,164,089.00
3. Other State Revenues					
Special Education - State	StateRevSE	273,074.00		273,074.00	273,074.00
All Other State Revenues	StateRevAO	1,332,586.99	114,534.09	741,022.41	855,556.50
Total, Other State Revenues		1,605,660.99	114,534.09	1,014,096.41	1,128,630.50
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	33,000.00	30,000.00	-	30,000.00
Total, Local Revenues		33,000.00	30,000.00	0.00	30,000.00
5. TOTAL REVENUES		8,432,340.99	6,165,614.09	2,178,185.41	8,343,799.50
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	1,565,415.94	1,325,232.00	270,200.00	1,595,432.00
Certificated Pupil Support Salaries	1200	90,640.00	84,500.00	8,000.00	92,500.00
Certificated Supervisors' and Administrators' Salaries	1300	359,660.00	463,100.00	32,000.00	495,100.00
Other Certificated Salaries	1900	0.00	-	-	0.00
Total, Certificated Salaries		2,015,715.94	1,872,832.00	310,200.00	2,183,032.00
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	446,070.58	406,336.00	246,567.67	652,903.67
Non-certificated Support Salaries	2200	0.00	-	-	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	67,000.00	68,500.00	-	68,500.00
Clerical and Office Salaries	2400	172,080.00	128,016.00	13,200.00	141,216.00
Other Non-certificated Salaries	2900	443,593.00	306,633.28	191,548.00	498,181.28
Total, Non-certificated Salaries		1,128,743.58	909,485.28	451,315.67	1,360,800.95

Description	Object Code	Est. Actuals Prior Year	Current Budget Year Unrest.	Current Budget Year Rest.	Total
3. Employee Benefits					
STRS	3101-3102	334,625.49	327,914.91	45,114.20	373,029.11
PERS	3201-3202	235,287.41	176,845.71	88,279.32	265,125.03
OASDI / Medicare / Alternative	3301-3302	131,929.26	106,403.69	43,611.55	150,015.24
Health and Welfare Benefits	3401-3402	374,863.16	347,623.10	40,110.36	387,733.46
Unemployment Insurance	3501-3502	11,571.63	1,507.14	175.28	1,682.43
Workers' Compensation Insurance	3601-3602	72,322.57	63,993.30	17,514.86	81,508.16
OPEB, Allocated	3701-3702	0.00	-	-	0.00
OPEB, Active Employees	3751-3752	0.00	-	-	0.00
Other Employee Benefits	3901-3902	6,242.40	6,367.25	-	6,367.25
Total, Employee Benefits		1,166,841.93	1,030,655.10	234,805.57	1,265,460.67
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	44,888.80	23,346.58	-	23,346.58
Books and Other Reference Materials	4200	16,903.07	-	17,241.13	17,241.13
Materials and Supplies	4300	446,916.82	239,296.31	201,338.84	440,635.15
Noncapitalized Equipment	4400	277,339.04	45,673.99	-	45,673.99
Food	4700	162,141.27	44,004.09	112,200.00	156,204.09
Total, Books and Supplies		948,188.99	352,320.98	330,779.97	683,100.94
5. Services and Other Operating Expenditures					
Subagreements for Services	5100	0.00	-	-	0.00
Travel and Conferences	5200	67,869.82	49,844.57	19,382.65	69,227.22
Dues and Memberships	5300	10,228.98	10,433.56	-	10,433.56
Insurance	5400	86,725.00	89,326.75	-	89,326.75
Operations and Housekeeping Services	5500	134,686.33	137,380.06	-	137,380.06
Rentals, Leases, Repairs, and Noncap. Improvements	5600	367,921.31	186,121.90	189,157.83	375,279.73
Transfers of Direct Costs	5700-5799				0.00
Professional/Consulting Services and Operating Expend.	5800	1,521,855.13	880,074.47	624,787.21	1,504,861.69
Communications	5900	58,408.55	41,120.49	17,756.51	58,877.00
Total, Services and Other Operating Expenditures		2,247,695.13	1,394,301.81	851,084.20	2,245,386.01
6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis					
Land and Improvements of Land	6100-6170	0.00	-	-	0.00
Buildings and Improvements of Buildings	6200	0.00	-	-	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	-	-	0.00
Equipment	6400	0.00	-	-	0.00
Equipment Replacement	6500	0.00	-	-	0.00
Depreciation Expense (for accrual basis only)	*6900*	108,105.97	144,700.47	-	144,700.47
Total, Capital Outlay		108,105.97	144,700.47	0.00	144,700.47
7. Other Outgo					
Tuition to Other Schools	7110-7143				0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213				0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE				0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO				0.00
All Other Transfers	7281-7299	0.00	-	-	0.00
Transfers of Indirect Costs	7300-7399	0.00	-	-	0.00
Debt Service:					
Interest	7438	5,719.18	3,159.63	-	3,159.63
Principal	7439	0.00	-	-	0.00
Total, Other Outgo		5,719.18	3,159.63	0.00	3,159.63
8. TOTAL EXPENDITURES		7,621,010.71	5,707,455.27	2,178,185.41	7,885,640.68
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8		811,330.28	458,158.83	(0.00)	458,158.82

Description	Object Code	Est. Actuals Prior Year	Current Budget Year Unrest.	Current Budget Year Rest.	Total
D. OTHER FINANCING SOURCES / USES					
1. Other Sources	8930-8979				0.00
2. Less: Other Uses	7630-7699				0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999				0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		811,330.28	458,158.83	(0.00)	458,158.82
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	6,394,462.87	7,241,795.28	0.00	7,241,795.28
b. Adjustments to Beginning Balance	9793, 9795	36,002.13	0.00	0.00	0.00
c. Adjusted Beginning Balance		6,430,465.00	7,241,795.28	0.00	7,241,795.28
2. Ending Fund Balance, June 30 (E + F.1.c.)		7,241,795.28	7,699,954.11	(0.00)	7,699,954.11
Components of Ending Fund Balance (Modified Accrual Bas					
a. Nonspendable					
Revolving Cash	9711				0.00
Stores	9712				0.00
Prepaid Expenditures	9713				0.00
All Others	9719				0.00
b. Restricted	9740				0.00
c. Committed					0.00
Stabilization Arrangements	9750				0.00
Other Commitments	9760				0.00
d. Assigned					0.00
Other Assignments	9780				0.00
e. Unassigned/Unappropriated					0.00
Reserve for Economic Uncertainties	9789				0.00
Unassigned / Unappropriated Amount	9790M				0.00
Components of Ending Net Position (Accrual Basis)					
1. Net Investment in Capital Assets	9796				-
2. Restricted Net Position	9797				-
3. Unrestricted Net Position	9790A	7,241,795	7,699,954	(0)	7,699,954

CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM

Charter School Name: Century Community Charter S
(continued)
CDS #: 19 64709 0107508
Charter Approving Entity: Lennox
County: Los Angeles
Charter #: 0672
Fiscal Year: 2023-24

This charter school uses the following basis of accounting:

[X] **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

[ ] **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2023-24 Unrestricted	FY 2023-24 Restricted	FY 2023-24 Total	Totals for 2024-25	Totals for 2025-26
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	4,270,216.94		4,270,216.94	4446068.11	4608226.22
Education Protection Account State Aid - Current Year	8012	1,274,688.43		1,274,688.43	1319813.26	1363499.14
State Aid - Prior Years	8019	0.00		0.00	0.00	0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	476,174.63		476,174.63	476174.63	476174.63
Other LCFF Transfers	8091, 8097			0.00		
Total, LCFF Sources		6,021,080.00	0.00	6,021,080.00	6242056.00	6447900.00
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290		191,391.00	191,391.00	191391.00	191391.00
Special Education - Federal	8181, 8182		53,840.00	53,840.00	53840.00	53840.00
Child Nutrition - Federal	8220		78,540.00	78,540.00	80110.80	81713.02
Donated Food Commodities	8221			0.00		
Other Federal Revenues	8110, 8260-8299		840,318.00	840,318.00	0.00	0.00
Total, Federal Revenues		0.00	1,164,089.00	1,164,089.00	325341.80	326944.02
3. Other State Revenues						
Special Education - State	StateRevSE		273,074.00	273,074.00	273074.00	273074.00
All Other State Revenues	StateRevAO	114,534.09	741,022.41	855,556.50	1073165.34	1081271.85
Total, Other State Revenues		114,534.09	1,014,096.41	1,128,630.50	1346239.34	1354345.85
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	30,000.00	0.00	30,000.00	30000.00	30000.00
Total, Local Revenues		30,000.00	0.00	30,000.00	30000.00	30000.00
5. TOTAL REVENUES		6,165,614.09	2,178,185.41	8,343,799.50	7943637.14	8159189.87
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,325,232.00	270,200.00	1,595,432.00	1627340.64	1659887.45
Certificated Pupil Support Salaries	1200	84,500.00	8,000.00	92,500.00	94350.00	96237.00
Certificated Supervisors' and Administrators' Salaries	1300	463,100.00	32,000.00	495,100.00	505002.00	515102.04
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		1,872,832.00	310,200.00	2,183,032.00	2226692.64	2271226.49
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	406,336.00	246,567.67	652,903.67	665961.75	679280.98
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	68,500.00	0.00	68,500.00	69870.00	71267.40
Clerical and Office Salaries	2400	128,016.00	13,200.00	141,216.00	144040.32	146921.13
Other Non-certificated Salaries	2900	306,633.28	191,548.00	498,181.28	508144.91	518307.80
Total, Non-certificated Salaries		909,485.28	451,315.67	1,360,800.95	1,388,016.97	1,415,777.31

Description	Object Code	FY 2023-24 Unrestricted	FY 2023-24 Restricted	FY 2023-24 Total	Totals for 2024-25	Totals for 2025-26
3. Employee Benefits						
STRS	3101-3102	327,914.91	45,114.20	373,029.11	380,489.69	388,099.49
PERS	3201-3202	176,845.71	88,279.32	265,125.03	280,766.21	292,584.75
OASDI / Medicare / Alternative	3301-3302	106,403.69	43,611.55	150,015.24	153,015.54	156,075.85
Health and Welfare Benefits	3401-3402	347,623.10	40,110.36	387,733.46	414,874.80	443,916.04
Unemployment Insurance	3501-3502	1,507.14	175.28	1,682.43	1,708.24	1,734.56
Workers' Compensation Insurance	3601-3602	63,993.30	17,514.86	81,508.16	83,138.32	84,801.09
OPEB, Allocated	3701-3702	0.00	0.00	0.00	-	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	-	0.00
Other Employee Benefits	3901-3902	6,367.25	0.00	6,367.25	6,494.59	6,624.48
Total, Employee Benefits		1,030,655.10	234,805.57	1,265,460.67	1,320,487.40	1,373,836.26
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	23,346.58	0.00	23,346.58	23,813.51	24,289.78
Books and Other Reference Materials	4200	0.00	17,241.13	17,241.13	17,585.95	17,937.67
Materials and Supplies	4300	239,296.31	201,338.84	440,635.15	318,275.86	324,641.37
Noncapitalized Equipment	4400	45,673.99	0.00	45,673.99	46,587.47	47,519.22
Food	4700	44,004.09	112,200.00	156,204.09	159,328.18	162,514.74
Total, Books and Supplies		352,320.98	330,779.97	683,100.94	565,590.96	576,902.78
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	-	0.00
Travel and Conferences	5200	49,844.57	19,382.65	69,227.22	70,611.76	72,024.00
Dues and Memberships	5300	10,433.56	0.00	10,433.56	10,642.23	10,855.08
Insurance	5400	89,326.75	0.00	89,326.75	92,006.55	94,766.75
Operations and Housekeeping Services	5500	137,380.06	0.00	137,380.06	140,127.66	142,930.22
Rentals, Leases, Repairs, and Noncap. Improvements	5600	186,121.90	189,157.83	375,279.73	391,192.34	407,843.55
Transfers of Direct Costs	5700-5799			0.00		
Professional/Consulting Services and Operating Expend.	5800	880,074.47	624,787.21	1,504,861.69	1,569,470.46	1,554,771.20
Communications	5900	41,120.49	17,756.51	58,877.00	60,054.54	61,255.63
Total, Services and Other Operating Expenditures		1,394,301.81	851,084.20	2,245,386.01	2,334,105.56	2,344,446.43
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	-	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	-	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	-	0.00
Equipment	6400	0.00	0.00	0.00	-	0.00
Equipment Replacement	6500	0.00	0.00	0.00	-	0.00
Depreciation Expense (for accrual basis only)	*6900*	144,700.47	0.00	144,700.47	64,835.97	57,635.97
Total, Capital Outlay		144,700.47	0.00	144,700.47	64,835.97	57,635.97
7. Other Outgo						
Tuition to Other Schools	7110-7143			0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213			0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00		
All Other Transfers	7280-7299	0.00	0.00	0.00	-	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	-	0.00
Debt Service:						
Interest	7438	3,159.63	0.00	3,159.63	658.97	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	-	0.00
Total, Other Outgo		3,159.63	0.00	3,159.63	658.97	0.00
8. TOTAL EXPENDITURES		5,707,455.27	2,178,185.41	7,885,640.68	7,900,388.48	8,039,825.24
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		458,158.83	(0.00)	458,158.82	43,248.66	119,364.62

Description	Object Code	FY 2023-24 Unrestricted	FY 2023-24 Restricted	FY 2023-24 Total	Totals for 2024-25	Totals for 2025-26
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979			0.00		
2. Less: Other Uses	7630-7699			0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		458,158.83	(0.00)	458,158.82	43,248.66	119,364.62
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	7,241,795.28	0.00	7,241,795.28	7,699,954.11	7,743,202.77
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		7,241,795.28	0.00	7,241,795.28	7,699,954.11	7,743,202.77
2. Ending Fund Balance, June 30 (E + F.1.c.)		7,699,954.11	(0.00)	7,699,954.11	7,743,202.77	7,862,567.39
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711			0.00		
Stores (equals object 9320)	9712			0.00		
Prepaid Expenditures (equals object 9330)	9713			0.00		
All Others	9719			0.00		
b. Restricted	9740			0.00		
c. Committed						
Stabilization Arrangements	9750			0.00		
Other Commitments	9760			0.00		
d Assigned						
Other Assignments	9780			0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789			0.00		
Unassigned/Unappropriated Amount	9790			0.00		
Components of Ending Net Position (Accrual Basis)						
1. Net Investment in Capital Assets	9796			0.00		
2. Restricted Net Position	9797			0.00		
3. Unrestricted Net Position	9790A	7,699,954.11	(0.00)	7,699,954.11	7,743,202.77	7,862,567.39

CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM

CHARTER SCHOOL CERTIFICATION

Charter School Name:	**Lennox Mathematics, Sciences and Technolog**
(name continued)	
CDS #:	**19 64709 0100602**
Charter Approving Entity:	**Lennox**
County:	**Los Angeles**
Charter #:	**0509**
Fiscal Year:	**2023/24**

To the entity that approved the charter school:

(X) 2023/24 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved by the governing board of the charter school, it includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP), and is hereby filed by the charter school pursuant to Education Code Section 47604.33.

Signed: _____ Date: 5/25/2023
Charter School Official
(Original signature required)

Print Name: Armando Mena Title: Executive Director

To the County Superintendent of Schools:

(x) 2023/24 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Print Name: _____ Title: _____

For additional information on the BUDGET, please contact:

For Approving Entity:	For Charter School:
_____	Josh Eng
Name	Name
_____	Business Manager
Title	Title
_____	951-694-3050 x251
Telephone	Telephone
_____	jeng@csmci.com
E-mail address	E-mail address

(___) 2023/24 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
ACOE District Advisor

CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM

Charter School Name: Lennox Mathematics, Sciences and Technology
(name continued)
CDS #: 19 64709 0100602
Charter Approving Entity: Lennox
County: Los Angeles
Charter #: 0509
Budgeting Period: 2023/24

This charter school uses the following basis of accounting:

[x] **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

[ ] **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Est. Actuals Prior Year	Current Budget Year Unrest.	Current Budget Year Rest.	Total
A. REVENUES					
1. LCFF Sources					
State Aid - Current Year	8011	6,653,091	7,165,572		7,165,572
Education Protection Account State Aid - Current Year	8012	1,808,490	1,937,908		1,937,908
State Aid - Prior Years	8019				0
Transfer of Charter Schools in Lieu of Property Taxes	8096	582,531	577,285		577,285
Other LCFF Transfers	8091, 8097				0
Total, LCFF Sources		9,044,112	9,680,765	0	9,680,765
2. Federal Revenues					
No Child Left Behind/ Every Student Succeeds Act	8290			56,272	56,272
Special Education - Federal	8181, 8182	54,631			0
Child Nutrition - Federal	8220				0
Donated Food Commodities	8221				0
Other Federal Revenues	8110, 8260-8299				0
Total, Federal Revenues		54,631	0	56,272	56,272
3. Other State Revenues					
Special Education - State	StateRevSE	229,165		227,174	227,174
All Other State Revenues	StateRevAO	693,682	125,616	487,306	612,922
Total, Other State Revenues		922,847	125,616	714,480	840,096
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	251,520	178,102		178,102
Total, Local Revenues		251,520	178,102	0	178,102
5. TOTAL REVENUES		10,273,110	9,984,483	770,752	10,755,235
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	2,906,444	2,818,405	85,760	2,904,165
Certificated Pupil Support Salaries	1200	102,581		346,890	346,890
Certificated Supervisors' and Administrators' Salaries	1300	423,407	438,227		438,227
Other Certificated Salaries	1900			80,000	80,000
Total, Certificated Salaries		3,432,433	3,256,632	512,650	3,769,282
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	457,756	390,378	41,079	431,457
Non-certificated Support Salaries	2200	463,994	496,135	132,056	628,191
Non-certificated Supervisors' and Administrators' Sal.	2300	-	111,307		111,307
Clerical and Office Salaries	2400	106,704	110,438		110,438
Other Non-certificated Salaries	2900	315,502	202,197		202,197
Total, Non-certificated Salaries		1,343,955	1,310,455	173,135	1,483,590

Description	Object Code	Est. Actuals Prior Year	Current Budget Year Unrest.	Current Budget Year Rest.	Total
3. Employee Benefits					
STRS	3101-3102	625,595	600,239	119,694	719,933
PERS	3201-3202	340,961	353,823	46,746	400,569
OASDI / Medicare / Alternative	3301-3302	145,380	145,818	22,332	168,150
Health and Welfare Benefits	3401-3402	471,002	494,001	104,503	598,504
Unemployment Insurance	3501-3502	38,541	28,025	4,620	32,645
Workers' Compensation Insurance	3601-3602	78,750	66,796	11,997	78,793
OPEB, Allocated	3701-3702				0
OPEB, Active Employees	3751-3752				0
Other Employee Benefits	3901-3902				0
Total, Employee Benefits		1,700,228	1,688,702	309,892	1,998,594
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	19,500	70,000		70,000
Books and Other Reference Materials	4200	49,250			0
Materials and Supplies	4300	402,246	651,383		651,383
Noncapitalized Equipment	4400	705,000	505,000	100,000	605,000
Food	4700	4,000	4,000		4,000
Total, Books and Supplies		1,179,996	1,230,383	100,000	1,330,383
5. Services and Other Operating Expenditures					
Subagreements for Services	5100				0
Travel and Conferences	5200	40,000	40,000		40,000
Dues and Memberships	5300	40,000	30,000		30,000
Insurance	5400	120,000	120,000		120,000
Operations and Housekeeping Services	5500	180,000	180,000		180,000
Rentals, Leases, Repairs, and Noncap. Improvements	5600	268,540	318,400		318,400
Transfers of Direct Costs	5700-5799				0
Professional/Consulting Services & Operating Expend.	5800	861,813	749,094	150,000	899,094
Communications	5900	30,024	30,024		30,024
Total, Services and Other Operating Expenditures		1,540,377	1,467,518	150,000	1,617,518
6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)					
Land and Improvements of Land	6100-6170				0
Buildings and Improvements of Buildings	6200				0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300				0
Equipment	6400				0
Equipment Replacement	6500				0
Depreciation Expense (for full accrual basis only)	*6900*	90,000	90,000		90,000
Total, Capital Outlay		90,000	90,000	0	90,000
7. Other Outgo					
Tuition to Other Schools	7110-7143				0
Transfers of Pass-through Revenues to Other LEAs	7211-7213				0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE				0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO				0
All Other Transfers	7281-7299				0
Transfer of Indirect Costs	7300-7399				0
Debt Service:					
Interest	7438				0
Principal	7439				0
Total, Other Outgo		0	0	0	0
8. TOTAL EXPENDITURES		9,286,989	9,043,690	1,245,677	10,289,367
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		986,121	940,793	(474,925)	465,868

Description	Object Code	Est. Actuals Prior Year	Current Budget Year Unrest.	Current Budget Year Rest.	Total
D. OTHER FINANCING SOURCES / USES					
1. Other Sources	8930-8979				0.00
2. Less: Other Uses	7630-7699				0.00
3. Contributions Between Unrestricted and Restricted Accounts					
(must net to zero)	8980-8999		(474,925)	474,925	0
4. TOTAL OTHER FINANCING SOURCES / USES		0	(474,925)	474,925	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		986,121	465,868	0	465,868
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	14,636,045	15,638,833		15,638,833
b. Adjustments/Restatements to Beginning Balance	9793, 9795	16,667			0
c. Adjusted Beginning Balance		14,652,712	15,638,833	0	15,638,833
2. Ending Fund Balance, June 30 (E + F.1.c.)		15,638,833	16,104,701	0	16,104,701
Components of Ending Fund Balance					
a. Nonspendable					
Revolving Cash	9711				0.00
Stores	9712				0.00
Prepaid Expenditures	9713				0.00
All Others	9719				0.00
b. Restricted	9740				0.00
c. Committed					
Stabilization Arrangements	9750				0.00
Other Commitments	9760				0.00
d. Assigned					
Other Assignments	9780				0.00
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789				0.00
Unassigned / Unappropriated Amount	9790	15,638,832.70	16,104,701.19	0.00	16,104,701.19

CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM

Charter School Name: Lennox Mathematics, Sciences and Technology
(name continued)
CDS #: 19 64709 0100602
Charter Approving Entity: Lennox
County: Los Angeles
Charter #: 0509
Fiscal Year: 2023/24

This charter school uses the following basis of accounting:

[x] **Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

[ ] **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2023/24 Unrestricted	FY 2023/24 Restricted	FY 2023/24 Total	Totals for 2024/25	Totals for 2025/26
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	7,165,572.00		7,165,572.00	7,447,792.00	7,771,136.00
Education Protection Account State Aid - Current Year	8012	1,937,908.00		1,937,908.00	2,015,813.00	2,090,801.00
State Aid - Prior Years	8019			0.00		
Transfers of Charter Schools in Lieu of Property Taxes	8096	577,285.00		577,285.00	577,285.00	577,285.00
Other LCFF Transfers	8091, 8097			0.00		
Total, LCFF Sources		9,680,765.00	0.00	9,680,765.00	10,040,890.00	10,439,222.00
2. Federal Revenues						
No Child Left Behind/ Every Student Succeeds Act	8290		56,272.00	56,272.00	56,272.00	56,272.00
Special Education - Federal	8181, 8182			0.00		
Child Nutrition - Federal	8220			0.00		
Donated Food Commodities	8221			0.00		
Other Federal Revenues	8110, 8260-8299			0.00		
Total, Federal Revenues		0.00	56,272.00	56,272.00	56,272.00	56,272.00
3. Other State Revenues						
Special Education - State	StateRevSE		227,174.00	227,174.00	230,000.00	230,000.00
All Other State Revenues	StateRevAO	125,616.00	487,306.00	612,922.00	500,000.00	500,000.00
Total, Other State Revenues		125,616.00	714,480.00	840,096.00	730,000.00	730,000.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	178,102.00		178,102.00	180,000.00	180,000.00
Total, Local Revenues		178,102.00	0.00	178,102.00	180,000.00	180,000.00
5. TOTAL REVENUES		9,984,483.00	770,752.00	10,755,235.00	11,007,162.00	11,405,494.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,818,405.00	85,760.00	2,904,165.00	2,991,289.95	3,081,028.65
Certificated Pupil Support Salaries	1200		346,890.00	346,890.00	357,296.70	368,015.60
Certificated Supervisors' and Administrators' Salaries	1300	438,226.50		438,226.50	451,373.30	464,914.50
Other Certificated Salaries	1900		80,000.00	80,000.00	82,400.00	84,872.00
Total, Certificated Salaries		3,256,631.50	512,650.00	3,769,281.50	3,882,359.95	3,998,830.75
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	390,378.00	41,079.00	431,457.00	444,400.71	457,732.73
Non-certificated Support Salaries	2200	496,135.00	132,056.00	628,191.00	647,036.73	666,447.83
Non-certificated Supervisors' and Administrators' Sal.	2300	111,307.00		111,307.00	114,646.21	118,085.60
Clerical and Office Salaries	2400	110,438.00		110,438.00	113,751.14	117,163.67
Other Non-certificated Salaries	2900	202,197.00		202,197.00	208,262.91	214,510.80
Total, Non-certificated Salaries		1,310,455.00	173,135.00	1,483,590.00	1,528,097.70	1,573,940.63

Description	Object Code	FY 2023/24 Unrestricted	FY 2023/24 Restricted	FY 2023/24 Total	Totals for 2024/25	Totals for 2025/26
3. Employee Benefits						
STRS	3101-3102	600,239.00	119,694.00	719,933.00	741,530.99	763,776.92
PERS	3201-3202	353,823.00	46,746.00	400,569.00	412,586.07	424,963.65
OASDI / Medicare / Alternative	3301-3302	145,818.00	22,332.00	168,150.00	173,194.50	178,390.34
Health and Welfare Benefits	3401-3402	494,001.00	104,503.00	598,504.00	616,459.12	634,952.89
Unemployment Insurance	3501-3502	28,025.00	4,620.00	32,645.00	33,624.35	34,633.08
Workers' Compensation Insurance	3601-3602	66,796.00	11,997.00	78,793.00	81,156.79	83,591.49
OPEB, Allocated	3701-3702			0.00	0.00	0.00
OPEB, Active Employees	3751-3752			0.00	0.00	0.00
Other Employee Benefits	3901-3902			0.00	0.00	0.00
Total, Employee Benefits		1,688,702.00	309,892.00	1,998,594.00	2,058,551.82	2,120,308.37
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	70,000.00		70,000.00	72,100.00	74,263.00
Books and Other Reference Materials	4200			0.00	0.00	0.00
Materials and Supplies	4300	651,383.00		651,383.00	670,924.49	691,052.22
Noncapitalized Equipment	4400	505,000.00	100,000.00	605,000.00	623,150.00	641,844.50
Food	4700	4,000.00		4,000.00	4,120.00	4,243.60
Total, Books and Supplies		1,230,383.00	100,000.00	1,330,383.00	1,370,294.49	1,411,403.32
5. Services and Other Operating Expenditures						
Subagreements for Services	5100			0.00	0.00	0.00
Travel and Conferences	5200	40,000.00		40,000.00	41,200.00	42,436.00
Dues and Memberships	5300	30,000.00		30,000.00	30,900.00	31,827.00
Insurance	5400	120,000.00		120,000.00	123,600.00	127,308.00
Operations and Housekeeping Services	5500	180,000.00		180,000.00	185,400.00	190,962.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	318,400.00		318,400.00	327,952.00	337,790.56
Transfers of Direct Costs	5700-5799			0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	749,094.00	150,000.00	899,094.00	926,066.82	953,848.82
Communications	5900	30,024.00		30,024.00	30,924.72	31,852.46
Total, Services and Other Operating Expenditures		1,467,518.00	150,000.00	1,617,518.00	1,666,043.54	1,716,024.85
6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)						
Land and Improvements of Land	6100-6170			0.00	0.00	0.00
Buildings and Improvements of Buildings	6200			0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00	0.00	0.00
Equipment	6400			0.00	0.00	0.00
Equipment Replacement	6500			0.00	0.00	0.00
Depreciation Expense (for full accrual only)	*6900*	90,000.00		90,000.00	92,700.00	95,481.00
Total, Capital Outlay		90,000.00	0.00	90,000.00	92,700.00	95,481.00
7. Other Outgo						
Tuition to Other Schools	7110-7143			0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213			0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00	0.00	0.00
All Other Transfers	7281-7299			0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399			0.00	0.00	0.00
Debt Service:						
Interest	7438			0.00	0.00	0.00
Principal	7439			0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		9,043,689.50	1,245,677.00	10,289,366.50	10,598,047.50	10,915,988.92
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		940,793.50	(474,925.00)	465,868.50	409,114.50	489,505.08

Description	Object Code	FY 2023/24 Unrestricted	FY 2023/24 Restricted	FY 2023/24 Total	Totals for 2024/25	Totals for 2025/26
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979			0.00		
2. Less: Other Uses	7630-7699			0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(474,925.00)	474,925.00	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(474,925.00)	474,925.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		465,868.50	0.00	465,868.50	409,114.50	489,505.08
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	15,638,832.70		15,638,832.70	16,104,701.19	16,513,815.69
b. Adjustments to Beginning Balance	9793, 9795			0.00		
c. Adjusted Beginning Balance		15,638,832.70	0.00	15,638,832.70	16,104,701.19	16,513,815.69
2. Ending Fund Balance, June 30 (E + F.1.c.)		16,104,701.19	0.00	16,104,701.19	16,513,815.69	17,003,320.77
Components of Ending Fund Balance						
a. Nonspendable						
Revolving Cash	9711			0.00		
Stores	9712			0.00		
Prepaid Expenditures	9713			0.00		
All Others	9719			0.00		
b. Restricted	9740			0.00		
c. Committed						
Stabilization Arrangements	9750			0.00		
Other Commitments	9760			0.00		
d. Assigned						
Other Assignments	9780			0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789			0.00		
Undesignated / Unappropriated Amount	9790	16,104,701.19	0.00	16,104,701.19	16,513,815.69	17,003,320.77

Lennox Mathematics, Sciences and Technology
2023-24 Adopted Budget Cash Flow Worksheet

			July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
A.	BEGINNING CASH	9110	11,444,000	11,599,060	11,247,325	11,686,985	11,599,203	11,556,162	12,007,964	12,050,838	11,896,829	12,374,660	12,152,510	12,010,799		
B.	**RECEIPTS**															
	LCFF Sources															
	State Aid- Curent Year	8011	332,655	332,655	598,778	598,778	598,778	598,778	598,778	701,274	701,274	701,274	701,274	701,274	0	7,165,572
	Education Protection Account (EPA)	8012			452,123			452,123			484,477				549,186	1,937,908
	State Aid- Prior Year	8019													0	0
	In Lieu Property Taxes	8096	29,127	29,127	52,428	52,428	52,428	52,428	52,428	52,428	40,893	40,893	40,893	40,893	40,893	577,285
	Other LCFF Transfers	8091, 8097														0
	Federal Revenue	8100-8299							23,206	0	0	0	0	0	33,066	56,272
	Other State Revenue	8300-8599	0	14,914	8,791	0	72,719	56,418	113,480	419	71,719	33,214	20,446	12,435	435,540	840,096
	Other Local Revenue	8600-8799	12,448	21,144	31,148	8,665	16,887	7,883	29,327	28,929	18,214	1,153	1,152	1,153	0	178,102
	All Other Financing Sources	8930-8979														0
	Other Receipts/Non-Revenue															0
	TOTAL RECEIPTS		374,229	397,839	1,143,267	659,871	740,812	1,167,630	817,219	783,051	1,316,577	776,534	763,765	755,756	1,058,685	10,755,235
C.	**DISBURSEMENTS**															
	Certificated Salaries	1000-1999	247,034	328,780	298,267	296,927	295,669	296,411	297,877	407,925	312,813	329,320	329,320	328,940		3,769,281
	Classified Salaries	2000-2999	55,036	101,563	120,641	111,761	116,131	119,484	119,436	166,114	143,280	143,258	143,258	143,627		1,483,589
	Employee Benefits	3000-3999	210,432	141,264	152,369	158,349	155,635	158,543	157,692	192,820	173,679	197,676	197,676	102,458		1,998,593
	Books and Supplies	4000-4999	355,981	89,581	194,360	76,031	37,895	17,465	55,629	39,767	119,108	179,237	80,241	85,087		1,330,383
	Services and Operating Expenditures	5000-5999	178,254	111,234	80,869	97,085	203,124	116,425	136,211	122,934	82,366	141,693	147,482	186,223	43,619	1,647,521
	Capital Outlay	6000-6999	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500		90,000
	Other Outgo	7000-7499														0
	All Other Financing Uses	7630-7699														0
	Other Disbursements/ Non Expenditures															0
	TOTAL DISBURSEMENTS		1,054,237	779,922	854,007	747,653	815,955	715,828	774,345	937,060	838,746	998,683	905,477	853,836	43,619	10,319,367
D.	PRIOR YEAR TRANSACTIONS, Other															
	Accounts Receivable	9200-9399	875,818	30,347	150,400		32,102									1,088,667
	Accounts Payable (Liabilities, including Deferred Revenue)	9500-9630, 9650	40,750													40,750
	TOTAL PRIOR YEAR TRANSACTIONS, Other		835,068	30,347	150,400	0	32,102	0	0	0	0	0	0	0	0	1,047,917
E.	NET INCREASE/DECREASE		155,060	(351,736)	439,661	(87,783)	(43,041)	451,802	42,874	(154,009)	477,831	(222,149)	(141,712)	(98,081)	1,015,066	1,483,785
F.	ENDING CASH (A + E)		11,599,060	11,247,325	11,686,985	11,599,203	11,556,162	12,007,964	12,050,838	11,896,829	12,374,660	12,152,510	12,010,799	11,912,718		
G.	ENDING CASH, PLUS ACCRUALS															12,927,785