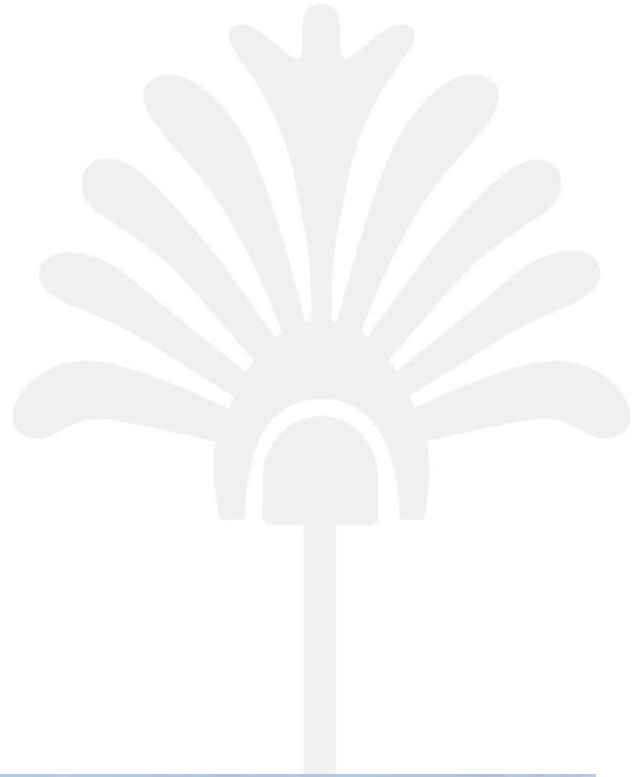




**Santa Barbara Unified**  
Every child, every chance, every day.

# 2023-2024 Adopted Budget



**June 27, 2023**



To: Board of Education

From: Kim Hernandez, Assistant Superintendent of Business Services

Date: June 27, 2023

Subject: 2023-24 Adopted Budget

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## Introduction

The 2023-24 Adopted Budget Report for the Santa Barbara Unified School District (SBUSD) is being presented to the Board for adoption in compliance with the statutory deadline of June 30, 2023. It is the conservative forecast of our revenue and expenditure on all activities in Santa Barbara Unified School District's (SBUSD) funds. This estimate is based on the Governor's May Revise which is not the finalized State budget.

We are reporting a Positive Certification for the fiscal year 2023-24 and the two subsequent years.

## Executive Summary

On February 28, 2023, Governor Newsom announced the termination of the COVID-19 State of Emergency. The news brought hope that the worst of the global pandemic is now behind us and we can focus on what we do best—educating our amazing students. We are proud of the efforts that all of our staff and students went through to keep each other safe during the last three years of the global pandemic, even when it was challenging and scary. Santa Barbara Unified will follow the guidelines of our State and local public health departments in regards to any health crises that may arise in order to keep our students safely in school.

The Adopted Budget includes State and Federal COVID relief funds that were all one-time revenue that will completely expire by September 2024.

### Adopted Budget includes:

#### Estimated Actuals 2022-23

The District is projecting to end the school year with an unrestricted reserve of \$19,687,612.93 for the fiscal year **2022-23**. We are projecting to have a deficit in spending in the current year of \$(4,416,360).

#### 2023-24 Adopted Budget

Staff completed the budget for 2023-24, prior to when the State budget was finalized as is required by Ed Code. At the time of completing the district's budget, the Governor, the State Senate and the Assembly had outlined different budgets for 2023-24 and were still in the process of ironing out the differences. For this budget we use the Governor's May Revise, while knowing that negotiations and trailer bill changes might affect the budget. Any significant changes will be addressed with a 45-Day Revision after the final State budget is approved.

The Legislature passed the 2023-24 budget on June 15th. Governor Newsom has twelve days to approve or veto the budget. Trailer bills which detail how new funding is to be spent will be released after this time period. A final State budget is required before July 1.

**Budget Highlights: Adopted Budget 2023-24**

- General Fund *unrestricted* operating deficit: \$4,583,903
- Increase in revenue (LCFF/Property Taxes): \$7,704,263
- Property Tax increase on MYP: 5.25%
- Step and Column Advance: 1.5%
- Negotiated salary increases 2.0%\*

\*Additional 2% salary increase and \$1,000 stipend to those who are eligible will be included in the 45-Day Revision.

**Equity in funding:**

Santa Barbara Unified is committed to providing equity in funding. RESOLUTION NO. 2020/21-22, stated that “beginning with the 2021-22 budget and moving forward, the District will use an equity-based funding model to allocate funds first to all high and highest need preschools, elementary schools, including high and highest-need junior high and high schools; and explore and implement learning and enrichment opportunities for students that need additional instructional support to move them closer to be at grade level...”

For the 23-24 school year, funding will be allocated to each school site in a manner that allows those schools with extraordinary student needs to receive more funding to address those needs. We looked at the unduplicated pupil count data for pupils who are foster youth, homeless, socioeconomically disadvantaged, emergent multilinguals, disabled, and students who did not meet the standards for ELA and Math standard tests. The schools with the highest needs in these areas will receive additional allocations to support those students.

As shown by the chart on the next page, students with the highest needs are red, high needs are red/blue, medium needs are blue, and low needs are green.

Funding that in past years was solely allocated by student enrollment, such as unrestricted school General and Lotto funds, will now be allocated by a mix of enrollment and equity-based needs. It is in this way that we can provide extra staff, enrichment programs, and support for students based on need.

Due in large part to the global pandemic, SBUSD has experienced an increase in our unduplicated pupil count students. We are allocating \$18,411,165 from our unrestricted operating account to the Local Control Accountability Plan (LCAP) in 22-23 to support those students. The allocation for 23-24 will be \$23,025,793.

Title 1 funds will also be allocated based on the socioeconomically disadvantaged pupil counts.

### 23-24 School Site Allocations

												CAASPP	
Elementary:	Total Enrollment	Foster Youth		Homeless		Socioeconomically Disadvantaged		Emergent Multilingual		Students with Disabilities		ELA Not Met	Math Not Met
	1/27/23 CALPADS	1/27/23		1/27/23		1/27/23		1/27/23		1/27/23			
Adams	517		0.0%	40	7.7%	365	70.6%	200	38.7%	67	13.0%	Low	Low
Cleveland	243			25	10.3%	200	82.3%	133	54.7%	52	21.4%	Low	Low
Franklin	441	2	0.5%	76	17.2%	400	90.7%	212	48.1%	63	14.3%	Med	Med
Harding	353	1	0.3%	83	23.5%	296	83.9%	156	44.2%	65	18.4%	Low	Low
McKinley	256	1	0.4%	50	19.5%	240	93.8%	138	53.9%	22	8.6%	Low	Low
Monroe	322			24	7.5%	220	68.3%	57	17.7%	57	17.7%	Med	Low
Roosevelt	442	1		18	4.1%	236	53.4%	67	15.2%	53	12.0%	Low	Low
Washington	524	2	0.4%	43	8.2%	244	46.6%	64	12.2%	44	8.4%	High	Med
SBC Academy	197			13	6.6%	171	86.8%	82	41.6%	24	12.2%	Low	Low
<b>Jr. High:</b>													
GVJHS	717			26	3.6%	352	49.1%	82	11.4%	101	14.1%	High	Med
La Colina	900	1		41	4.6%	382	42.4%	29	3.2%	89	9.9%	High	Med
La Cumbre	458	2	0.4%	70	15.3%	411	89.7%	105	22.9%	87	19.0%	Low	Low
SBJH	560	2	0.4%	51	9.1%	440	78.6%	82	14.6%	112	20.0%	Low	Low
<b>High:</b>													
DPHS	2034	1	0.0%	86	4.2%	906	44.5%	92	4.5%	237	11.7%	High	Med
SMHS	2020	2	0.1%	146	7.2%	1,175	58.2%	163	8.1%	249	12.3%	Very Low	Very Low
SBHS	2107	2	0.1%	204	9.7%	1,315	62.4%	143	6.8%	287	13.6%	Very Low	Very Low
La Cuesta	80			16	20.0%	73	91.3%	19	23.8%	21	26.3%	NP	NP
Alta Vista/Quetzal	124	1		9	7.3%	86	69.4%	22	17.7%	29	23.4%	Very Low	Very Low
	12295	18		1021		7,512		1846		1,659			



## **The Economy – Local, State and Federal**

### **Local**

Final local property taxes for 22-23 have not been received at the time of Adopted Budget estimates and therefore are not included in the estimated actuals. The final 22-23 property taxes will be allocated in August. The next property tax estimates from the County for 23-24 will be available in November. Staff is projecting a 5.25 percent assessed evaluation for 2023-24 and for the two subsequent years.

Most of SBUSD funding comes from local property taxes and is not a function of enrollment. The district continues to decline in enrollment as does the State of California as a whole. We are expecting to grow in transitional kindergarten.

### **State**

Governor Newsom projects a \$32 billion shortfall in 23-24. California's budget has been impacted by the following:

- Downturn in the tech industry
- Increase of interest rates to slow the economy
- Delays in IRS and State taxes filings allowed until October to extreme weather

#### Increases in State funding

The 8.22% Cost of Living Adjustment (COLA) projected in the Governor's May Revise will be beneficial to SB Unified for the following budget items:

- Special Education,
- Universal School meals,
- Career Technology Education (CTE)

#### Reductions in State funding

30% Reduction in the Learning Recovery Emergency Block Grant

50% Reduction in the Arts, Music, Instruction Block Grant

### **Federal**

#### Special Education Funding

Nationwide, the cost of special education is greater than the revenue received from the state and the federal government. It is imperative that funding for special education increases. Federal funding is not expected to increase in 23-24, but the May Revise projects a 8.22% Cost of Living Adjustment to the Special Education base funding from the State.

#### Food Services

All of our students, no matter their family's income level, can eat two meals for free. We are very happy about being able to provide nutritional meals to students who want it. The State supplements the Federal meal program. The Governor's May Revise is projecting an increase to the Universal Meal Program for 23-24. We are projecting a deficit in the Cafeteria account for the 22-23 estimated actuals due to high costs of food at this time. There is an Ending Fund Balance to cover the projected deficit.

# 2023-24 Adopted Budget Report

Explanations of the changes between the 2022-23 Estimated Actuals and the 2023-24 Adopted Budget are listed below.

## UNRESTRICTED/RESTRICTED REVENUES, EXPENDITURES, FUND BALANCE

### General Fund

The following graph and schedules reflect the changes between General Fund projections in the Estimated Actuals and the Adopted Budget.

### UNRESTRICTED ACTIVITY

UNRESTRICTED REVENUES				
	2022-23 Estimated Actuals	2023-24 Adopted Budget	Change*	Percent Change
LCFF Sources (Property Taxes)	159,025,022	165,522,098	6,497,076	4.1%
Federal Revenue	-	-	-	0.0%
Other State Revenue	3,464,445	3,719,713	255,268	7.4%
Other Local Revenue	3,580,065	3,443,795	(136,270)	-3.8%
<b>Total Revenue</b>	<b>166,069,532</b>	<b>172,685,606</b>	<b>6,616,074</b>	<b>4.0%</b>

\*Decreases in revenue are shown as a negative and increases in revenue are shown as a positive

## Changes to Unrestricted Revenues

### Resources 0000 to 1999

Included in these resources are the following: Property Taxes, State Aid, Unrestricted Lottery, Mandated Block Grant, Civic Center, Medical Administrative Activities (MAA), Grade Span Adjustment, and Department and Site allocations.

### Local Control Funding Formula (LCFF) Sources Objects 8010-8099

The LCFF sources consist of two main funding sources:

- 1) Local property taxes, RDA taxes and a reduction of taxes provided to the Charter Schools via the In-Lieu of Property Taxes (ILPT).
- 2) State of California guaranteed funding of \$11.4 million and \$2.4 million in Education Protection Account (EPA) funds.

The funds from LCFF sources are allotted to fund instruction, class size reduction, instructional materials, routine restricted maintenance, Santa Barbara Unified departments and school site allocations.

- Property taxes have been adjusted to reflect a 5.25 percent growth in revenue. ILPT has been increased by the COLA.

### Federal Revenue (Forestry) Objects 8100-8299

Forestry funding is generated by students in the district boundaries that live on federal land.

- Due to their instability, these funds are budgeted upon receipt.

**Other State Revenue (Lottery, Mandated Block Grant, and HTS Transportation Reimbursement) Objects 8300-8599**

- The projected budget from lottery funds has been decreased while the home to school (HTS) transportation reimbursement and mandate block grant funds have increased.

**Other Local Revenue (MAA, Charters, and Miscellaneous) Objects 8600-8699**

Medical Administrative Activities (MAA) funds are generated when students are recommended for certain services within the MAA guidelines.

- Revenue from civic center use has been decreased as rental agreements expire.
- Fees and MAA funds are budgeted when received.

<b>UNRESTRICTED EXPENDITURES</b>				
	<b>2022-23</b>	<b>2023-24 Adopted</b>		<b>Percent</b>
	<b>Estimated</b>	<b>Actuals</b>	<b>Budget</b>	<b>Change*</b>
				<b>Change</b>
Certificated Salaries	69,910,345	69,214,319	696,026	1.0%
Classified Salaries	24,525,118	23,000,358	1,524,760	6.2%
Employee Benefits	30,160,208	29,172,486	987,722	3.3%
Books and Supplies	4,549,611	4,371,499	178,112	3.9%
Services and Other Operating Expenses	19,592,708	16,788,453	2,804,255	14.3%
Capital Outlay	2,141,752	2,770,760	(629,008)	-29.4%
Other Outgo (non indirect costs)	2,106,439	2,349,588	(243,149)	-11.5%
Other Outgo (indirect costs)	(1,962,064)	(1,780,148)	(181,916)	9.3%
<b>Total Expenditures</b>	<b>151,024,118</b>	<b>145,887,315</b>	<b>5,136,803</b>	<b>3.4%</b>

\*Decreases in expenditures are shown as a positive and increases in expenditures are shown as a negative

**Changes to Unrestricted Expenditures**

**Resources: 0000-1999**

Expenditures include Certificated Salaries (teachers, substitutes, supervisors and hourly staff), Classified Salaries (instructional support, support staff, supervisors, and hourly staff), Employee Benefits (statutory, retirement, and health), Books and Supplies, Services and Other Operating Expenses, Capital Outlay, and Other Out-going (non-indirect and indirect costs).

**Salaries and Benefits Objects 1000 - 3999**

Certificated (teachers, substitutes, supervisors, and hourly), Classified (instructional support, support staff, supervisors, and hourly), and Employee Benefits (statutory, retirement, and health).

- Salaries have been adjusted to reflect the changes of step and column movement as well as the negotiated 2 percent salary increase. Changes in staffing ratios and attrition have been incorporated. Additional hours and overtime due to vacancies and leaves have been removed. Benefits have been adjusted to reflect changes in rates related to CalPERS, workers' compensation, state unemployment insurance (SUI), and health insurance.

**Books and Supplies Objects 4000 – 4999**

Approved textbooks, materials and supplies, and non-capitalized equipment.

- Supplies for routine restricted maintenance have been moved to the restricted side of the budget.

**Services and Operating Objects 5000 – 5999**

Agreements, travel and conference, dues and memberships, insurance, operations and housekeeping, rentals, consulting, and communications.

- The budget has been adjusted for utilities based on historical averages and changes in rates.
- Services for routine restricted maintenance have been moved to the restricted side of the budget.
- The budgets for student transportation and property and liability insurance have been increased.

**All Other Expenditures Objects 6000 – 7999**

All other expenditures capture the costs for land improvement, building improvements, new equipment and equipment replacement that exceed \$5,000, and debt and transfers of indirect costs.

- Capital Outlay increased due to the initial purchase of new device leases for students and staff. The initial purchase is offset by proceeds from capital leases for a net zero effect on the budget. This also increases the payments for leases.
- The amount of restricted expenditures has decreased as well as the indirect rate causing the corresponding budget for indirect costs to be reduced.

UNRESTRICTED OTHER FINANCING AND SOURCE/USES						
	2022-23 Estimated	2023-24 Adopted Actuals	2023-24 Adopted Budget	Change	Percent Change	
Interfund Transfer - In	\$ -	\$ -	\$ -	\$ -	0.0%	
Interfund Transfer - Out	\$ 709,517	\$ 552,747	\$ 552,747	\$ 156,770	22.1%	
Other Sources	\$ 1,843,329	\$ 2,743,331	\$ 2,743,331	\$ 900,002	48.8%	
Other Uses	\$ 139,230	\$ 139,230	\$ 139,230	\$ -	0.0%	
Contributions	\$ (22,482,995)	\$ (33,433,548)	\$ (33,433,548)	\$ (10,950,553)	48.7%	
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (21,488,413)</b>	<b>\$ (31,382,194)</b>	<b>\$ (31,382,194)</b>	<b>\$ (9,893,781)</b>	<b>46.0%</b>	

**Changes to Unrestricted Other Financing Sources/Uses Estimates Resources 0000 - 1999**

**Inter-fund Transfers Objects 7600 – 7629; 8900 – 8929**

These object codes are used to transfer money between resources or funds such as Fund 13 (food service) and Fund 17 (special reserve funds.) The Special Reserve Fund is a district’s savings account and is considered part of the required reserve percentage.

- The budget includes transfers to Santa Barbara Charter Fund 09 for class size reduction and to Child Development Fund 12 to support the general child care and development (CCTR) program.

**Other Sources Objects 7630 – 7699; 8930 – 8979**

All Other Financing Sources record the proceeds from other financing sources such as proceeds from the sale of bonds, proceeds from the disposal of capital assets, proceeds from capital leases, proceeds from lease revenue bonds, etc.

- The change is due to new leases for devices for students and staff.

### Contributions Objects 8980 – 8999

The contributions object codes are used to move funds from unrestricted resources to restricted resources and resources within 0000 to 1999.

- There is an increase in the local contribution to special education due to step and column changes, the agreed upon COLA of 2%, increased benefits for CalPERS, health insurance, and workers' compensation.
- The contribution now includes the 3% required minimum contribution of net budgeted expenditures to the restricted maintenance account.

<b>COMPONENTS OF UNRESTRICTED FUND BALANCE</b>				
	2022-23 Estimated Actuals	2023-24 Adopted Budget	Change	Percent Change
Beginning Fund Balance	26,130,612	19,687,613	(6,442,999)	-24.7%
Restatements/Audit Adjustments	-	-	-	0.0%
Results of Operations	(6,442,999)	(4,583,903)	1,859,096	-28.9%
<b>Ending Fund Balance</b>	<b>19,687,613</b>	<b>15,103,710</b>	<b>(4,583,903)</b>	<b>-23.3%</b>
<b>Components of Ending Fund Balance</b>				
<i>Nonspendable</i>				
<i>Assigned</i>				
<i>Lottery</i>	986,695	986,695	0	
<b>Total Assigned Fund Balance</b>	<b>986,695</b>	<b>986,695</b>	<b>(0)</b>	<b>0.0%</b>
<i>Unassigned</i>				
Unassigned/Unappropriated	-	-	-	
Reserve for Economic Reserve Uncertainties	18,700,918	14,117,015	(4,583,903)	-24.5%
<b>Total Unassigned Fund Balance</b>	<b>18,700,918</b>	<b>14,117,015</b>	<b>(4,583,903)</b>	
<b>Ending Fund Balance</b>	<b>19,687,613</b>	<b>15,103,710</b>	<b>(4,583,903)</b>	<b>-23.3%</b>

### Changes in Unrestricted Fund Balance

#### Resources 0000 - 1999

The annual beginning fund balance is carried forward from the prior year. Restatement and audit adjustments are made to the fund balance based on findings from external reviews and audits. The results of operations are determined from revenue minus expenditures. If revenue exceeds expenditures, it is referred to as a surplus. If expenditures exceed revenue, it is referred to as a deficit.

- Deficit spending is projected in both the current year and next year.

## RESTRICTED ACTIVITY

### Resources 2000 – 9999

Restricted activity includes all revenues and expenditures that are made in the categorical programs, as prescribed by the State and Federal government. Presented below are statements of restricted revenues and expenditures for Santa Barbara Unified’s General Fund. Any significant variances from the Estimated Actuals to Adopted Budget are explained.

RESTRICTED REVENUES				
	2022-23 Estimated Actuals	2023-24 Adopted Budget	Change*	Percent Change
LCFF Sources (Property Taxes)	3,819,154	3,784,233	(34,921)	-0.9%
Federal Revenue	21,234,132	12,715,462	(8,518,670)	-40.1%
Other State Revenue	28,893,444	17,522,631	(11,370,813)	-39.4%
Other Local Revenue	12,248,053	11,675,837	(572,216)	-4.7%
<b>Total Revenue</b>	<b>66,194,783</b>	<b>45,698,163</b>	<b>(20,496,620)</b>	<b>-31.0%</b>

\*Decreases in revenue are shown as a negative and increases in revenue are shown as a positive

### Changes to Restricted Revenue

Included in these resources are Special Education, Title I, II, III, IV, Comprehensive Support and Improvement (CSI), Career Technology Education Incentive Grant (CTEIG), Strong Workforce Program (SWP), Lottery, Community donors, California Partnership Academies, site donation accounts plus the one-time Federal and State Relief funds.

### Local Control Funding Formula (LCFF) Objects 8010 – 8099

The funds that are coded to the restricted LCFF object are from the Santa Barbara County Special Education Local Plan Authority (SBCSELPA) as a property tax transfer.

- Property tax transfers were changed based on the funding model from SBCSELPA.

### Federal Revenue (Title I, II, III, Medical and Special Education) Objects 8100 – 8299

- This decrease is due to the reduction of carryover on all Federal funding and the reduction of one-time Federal stimulus relief funding. The budget will be adjusted for any new carryover and new allocation amounts released in the next fiscal year.

### Other State Revenue (CTEIG, TIP, and Lottery) Objects 8300 – 8599

- This decrease is due to the reduction of carryover on State funding plus the reduction of one-time one-time State grants such as the Learning Recovery Emergency Block Grant and the Arts, Music, and Instructional Materials Discretionary Block Grant.

### Other Local Revenue (Site Donations, Redevelopment Fees, and other community donors) Objects 8600 – 8799

- Changes were made to Special Education funding based on the funding model provided by SBCSELPA.

<b>RESTRICTED EXPENDITURES</b>				
	<b>2022-23</b>	<b>2023-24 Adopted</b>		<b>Percent</b>
	<b>Estimated Actuals</b>	<b>Budget</b>	<b>Change*</b>	<b>Change</b>
Certificated Salaries	19,278,030	20,596,109	(1,318,079)	-6.8%
Classified Salaries	14,939,803	18,455,685	(3,515,882)	-23.5%
Employee Benefits	24,496,232	24,444,348	51,884	0.2%
Books and Supplies	8,924,399	6,143,117	2,781,282	31.2%
Services and Other Operating Expenses	13,675,426	8,231,380	5,444,046	39.8%
Capital Outlay	739,305	572,648	166,657	22.5%
Other Outgo (non indirect costs)	3,167,353	3,310,538	(143,185)	-4.5%
Other Outgo (indirect costs)	1,430,591	1,256,434	174,157	12.2%
<b>Total Expenditures</b>	<b>86,651,139</b>	<b>83,010,259</b>	<b>3,640,880</b>	<b>4.2%</b>

\*Decreases in expenditures are shown as a positive and increases in expenditures are shown as a negative

#### **Changes to Restricted Expenditures: Resources 2000 – 9999**

Expenditures include Certificated Salaries (teachers, substitutes, supervisors and hourly), Classified Salaries (instructional support, support staff, supervisors and hourly), Employee Benefits (statutory, retirement and health), Books and Supplies, Services and Other Operation Expenses, Capital Outlay and Other Outgoing.

#### **Salaries and Benefits Objects 1000 - 3999**

Certificated (teachers, substitutes, supervisors and hourly and Classified (instructional support, support staff, supervisors, and hourly) plus all Benefits (statutory, retirement, and health).

- Salaries have been adjusted to reflect the changes of step and column movement as well as the negotiated 2 percent salary increase. Benefits have been adjusted to reflect changes in rates related to CalPERS, workers' compensation, SUI, and health insurance. Salaries and benefits have been increased as vacant positions are expected to be filled.

#### **Books and Supplies Objects 4000 – 4999**

Approved textbooks, materials and supplies, and non-capitalized equipment.

- The budget to purchase supplies from one-time Federal and State stimulus relief funds as well as one-time State grants has been reduced as the funds are no longer available.

#### **Services and Operating Objects 5000 – 5999**

Agreements, travel and conferences, dues and memberships, insurance, operations and housekeeping, rentals, consulting and communications.

- The budget for temporary contracted services has decreased as vacant positions are expected to be filled. Other services funded by one-time Federal and State stimulus relief funds as well as one-time State grants have been reduced as the funds are no longer available.

#### **All Other Expenditures Objects 6000 – 7999**

All other expenditures capture costs for land improvement, building improvements, new equipment and equipment replacement that exceed \$5,000, and debt and transfers of indirect costs.

- Equipment purchases using one-time grant funds have been removed from the budget.
- The amount of restricted expenditures has decreased as well as the indirect rate resulting in a corresponding decrease in indirect costs.



- The budget for other outgoing (non indirect costs) increased related to Special Education tuition costs per the SELPA funding model.

### Changes in Other Financing Sources/Uses

RESTRICTED OTHER FINANCING AND SOURCE/USES				
	2022-23 Estimated	2023-24 Adopted Actuals	2023-24 Adopted Budget	Percent Change
			Change	
Interfund Transfer - In	-	-	-	0.0%
Interfund Transfer - (Out)	-	-	-	0.0%
Other Sources	-	-	-	0.0%
Other Uses	-	-	-	0.0%
Contributions	22,482,995	33,433,548	10,950,553	48.7%
<b>Total Other Financing Sources/Uses</b>	<b>22,482,995</b>	<b>33,433,548</b>	<b>10,950,553</b>	<b>48.7%</b>

### Contributions Objects 8980 – 8999

The contributions object codes are used to move funds from unrestricted resources to restricted resources and resources within 0000 to 1999.

- There is an increase in the local contribution to special education due to step and column changes, the agreed upon COLA of 2%, increased benefits for CalPERS, health insurance, workers' compensation.
- The contribution now includes the 3% required minimum contribution of net budgeted expenditures to the restricted maintenance account.

RESTRICTED FUND BALANCE				
	2022-23 Estimated	2023-24 Adopted Actuals	2023-24 Adopted Budget	Percent Change
			Change	
Beginning Fund Balance	11,220,765	13,247,404	2,026,639	18.1%
Restatements/Audit Adjustments	-	-	-	0.0%
Results of Operations	2,026,639	(3,878,548)	(5,905,187)	-291.4%
<b>Ending Fund Balance</b>	<b>13,247,404</b>	<b>9,368,856</b>	<b>(3,878,548)</b>	<b>-29.3%</b>

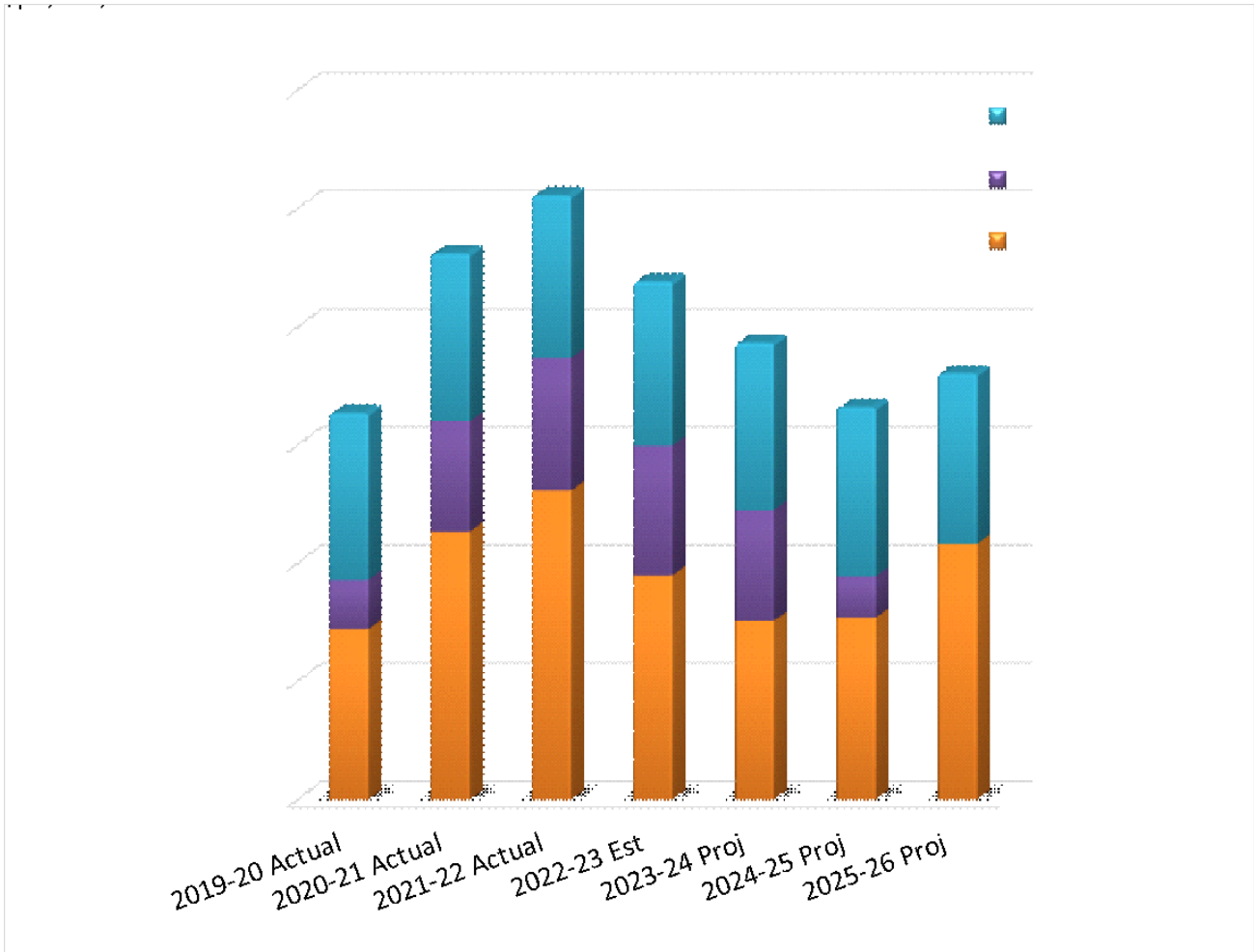
### Changes in Restricted Fund Balance

The annual beginning fund balance is carried forward from the prior year. Restatement and audit adjustments are made to the fund balance based on findings from external reviews and audits. The results of operations are determined from revenue minus expenditures. If revenue exceeds expenditures, it is referred to as a surplus. If expenditures exceed revenue, it is referred to as a deficit.

It is common to see deficit spending in the restricted budget. This is due mostly to carryover from the prior year, which results in more expenditures than revenues. The goal of the restricted side of the budget is to spend current funds on current students. School site donation accounts are also restricted.

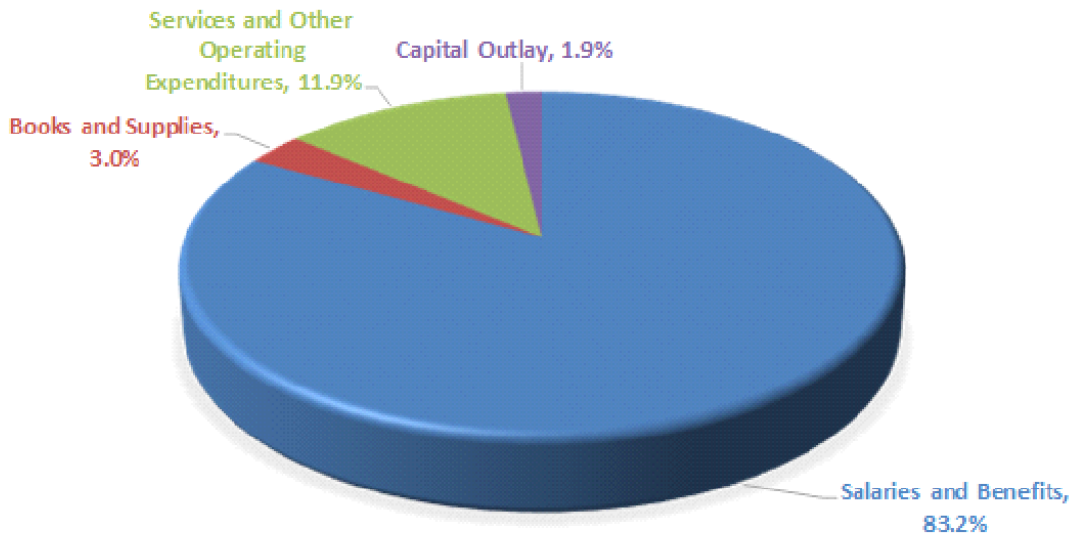
**Reserves and Net Ending Fund Balance**

A school district’s net ending balance is a reserve account to fund unforeseen events in subsequent fiscal years. Included within the projected net ending balance is a “reserve for economic uncertainties,” which is the State’s recommended minimum reserve of three percent. The three percent reserve is calculated on the total expenditures in the General Fund; however, the three percent State minimum reserve must be held in the unrestricted side of the budget or in Special Reserve (Fund 17). Per Board Policy 3100 Budget, the Board intends to maintain a minimum reserve for economic uncertainties equal to ten percent of General Fund expenditures. The District maintains this reserve for both the current year with 14.01 percent and the next fiscal year with 12.74 percent as well as the two subsequent years, 13 percent and 15.79 percent.



The District’s General Operating Fund (Fund 01) reserve level each year is projected to have an 8.25 percent reserve for 2022-23, a 6.58 percent for 2023-24, a 6.74 percent for 2024-25, and 9.48 percent for 2025-26. It is critical that the District remain diligent in its monitoring of expenditures to ensure that it remains solvent. SB Unified’s three year projections can be very volatile, especially with the uncertainty surrounding the economy. Staffing is the majority of the District’s expenses, which is illustrated in the graph below.

## UNRESTRICTED EXPENDITURES BY OBJECT 2023-24 ADOPTED BUDGET



### MULTI-YEAR PROJECTIONS

The Multi-Year Projections (MYP) have been updated with the estimated ending fund balances for 2022-23, and the projected ending fund balances 2023-24, 2024-25 and 2025-26. The 2023-24 Adopted Budget was prepared using the Local Control Funding Formula (LCFF) calculator and assumptions from the School Services of California (SSC) dashboard. Santa Barbara Unified is assuming an 8.22 percent COLA for the current budget, a 3.94 percent and 3.29 percent COLA for 2022-23 and 2023-24, respectively. All of the above assumptions are important; however, now that the SBUSD is a community-funded (CF) district, the growth in property taxes is more important than the State's COLA. The growth in property taxes for future years is estimated at 5.25 percent and 5 percent for the remaining years.

#### Items for Consideration

Projecting a school district's budget for the two subsequent years is a difficult task with many unforeseen circumstances. The COVID-19 pandemic is a perfect example where funding priorities were shifted to meet the needs of the students.

The current MYP includes the agreed upon COLA for salaries of 3.5 percent for 2021-22, 2.5 percent for 2022-23, and 2 percent for 2023-24 as well as a 1.5 percent increase due to step and column changes. CalPERS is estimating increases in the employer rates through 2026-27. The increases are as follows: 1.31 percent for 2023-24, 1.02 percent for 2024-25 and .60 percent for 2025-26. Additionally, the one-time Federal and State funds have been budgeted when funds are projected to be received and/or spent. Once the one-time funds are exhausted, they are removed from the budget.

**Unrestricted MYP**

	Unaudited Actuals			Estimated Actuals	ESTIMATED: Multi-Year Projections		
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
<b>Total Budget</b>							
1 <i>Property Tax Growth</i>	9.08%	4.14%	4.48%	8.73%	5.25%	5.00%	5.00%
2 Beginning Fund Balance/Audit Adj	14,301,281	14,395,138	20,910,946	26,130,612	19,687,613	15,103,710	15,379,677
<b>Revenue</b>	CF	CF	CF	CF	CF	CF	CF
3 Property Tax/LCFF	137,039,433	142,585,293	148,857,732	159,025,022	165,522,098	173,149,103	181,281,284
4 Federal	107,333	214,063	165,904	-	-	-	-
5 Other State	3,944,389	2,765,746	2,659,536	3,464,445	3,719,713	3,611,754	3,610,175
6 Other Local & Other Sources	4,652,337	4,991,367	4,705,414	5,423,394	6,187,126	6,187,126	6,187,126
7 <b>Total Revenue</b>	145,743,492	150,556,468	156,388,585	167,912,861	175,428,937	182,947,983	191,078,585
<b>Expenditures</b>							
8 Salaries and Benefits	102,706,932	104,998,811	110,529,836	124,595,671	121,387,163	123,583,625	125,418,069
9 Books and Supplies	3,874,881	4,528,816	3,884,676	4,549,611	4,371,499	4,371,499	4,371,499
10 Services & Operating	15,326,720	13,018,208	14,659,737	19,592,708	16,788,453	17,550,159	17,784,570
11 All Other Expenditures	23,741,102	19,745,501	22,094,670	25,617,869	37,465,725	37,166,733	37,261,208
12 <b>Total Expenditures</b>	145,649,635	142,291,335	151,168,919	174,355,860	180,012,840	182,672,016	184,835,347
13 <b>Net Income(Loss)</b>	93,857	8,265,133	5,219,666	(6,442,999)	(4,583,903)	275,967	6,243,238
14 <b>Total Ending Balance</b>	14,395,138	22,660,271	26,130,612	19,687,613	15,103,710	15,379,677	21,622,915
<b>Components of Unrestricted Ending Fund Balance</b>							
15 Nonspendable	652,852	81,922	599,441	-	-	-	-
16 Assigned Fund Balance	2,169,594	2,180,426	813,527	986,695	986,695	-	-
17 State Recommended 3% Reserve	5,322,343	5,617,483	6,088,491	7,155,720	6,887,687	6,850,054	6,843,160
18 Excess Unrestricted Fund Balance	6,250,350	14,780,442	18,629,152	11,545,198	7,229,328	8,529,623	14,779,755
19 <b>Total Unrestricted Ending Fund Balance</b>	14,395,138	22,660,271	26,130,612	19,687,613	15,103,710	15,379,677	21,622,915
20 <b>General Fund Unrestricted Reserve</b>	8.11%	12.10%	12.88%	8.25%	6.58%	6.74%	9.48%
<b>Special Reserve Fund 17</b>							
Beginning Fund Balance	11,416,684	14,102,535	14,175,181	13,750,076	13,950,076	14,150,076	14,300,076
22 Revenue	2,685,851	72,646	(425,105)	200,000	200,000	150,000	100,000
23 Expenditures	-	-	-	-	-	-	-
24 <b>Net Income(loss)</b>	2,685,851	72,646	(425,105)	200,000	200,000	150,000	100,000
25 <b>Special Reserve Ending Balance</b>	14,102,535	14,175,181	13,750,076	13,950,076	14,150,076	14,300,076	14,400,076
26 <b>Special Reserve %</b>	7.95%	7.57%	6.78%	5.75%	6.16%	6.26%	6.31%
27 <b>Total Unrestricted Reserves</b>	16.06%	19.67%	19.65%	14.01%	12.74%	13.00%	15.79%
28 <b>Total Available Reserves - by Amount</b>	28,497,673	36,835,453	39,880,688	33,637,689	29,253,786	29,679,753	36,022,991

**Unrestricted and Restricted MYP**

	Actuals			Estimated	ESTIMATED: Multi-Year Projections		
	2019-20	2020-21	2021-22	Actual 2022-23	2023-24	2024-25	2025-26
<b>Total Budget</b>							
1 <i>Property Tax Growth</i>	9.08%	4.14%	4.48%	8.73%	5.25%	5.00%	5.00%
2 Beginning Fund Balance/Audit Adj	18,195,857	18,581,628	30,245,931	37,351,377	32,935,017	24,472,566	18,867,535
<b>Revenue</b>	<b>CF</b>	<b>CF</b>	<b>CF</b>	<b>CF</b>	<b>CF</b>	<b>CF</b>	<b>CF</b>
3 Property Tax/LCFF	140,279,835	145,994,022	152,394,552	162,844,176	169,306,331	176,933,336	185,065,517
4 Federal	5,911,164	15,844,251	16,692,352	21,234,132	12,715,462	6,799,418	6,799,418
5 Other State	16,338,100	23,970,736	26,965,380	32,357,889	21,242,344	21,134,385	21,132,806
6 Other Local & Other Sources	15,268,094	14,854,043	14,002,862	17,671,447	17,862,963	17,862,963	17,862,963
7 <b>Total Revenue</b>	<b>177,797,194</b>	<b>200,663,053</b>	<b>210,055,145</b>	<b>234,107,644</b>	<b>221,127,100</b>	<b>222,730,102</b>	<b>230,860,704</b>
<b>Expenditures</b>							
8 Salaries and Benefits	142,947,171	150,998,576	169,358,266	183,309,736	184,883,305	183,821,371	184,555,231
9 Books and Supplies	5,732,142	11,674,651	8,518,226	13,474,010	10,514,616	10,531,695	10,531,670
10 Services & Operating	20,907,960	18,783,217	20,252,557	33,268,134	25,019,833	25,259,130	24,295,485
11 All Other Expenditures	7,824,150	5,792,980	4,820,650	8,472,124	9,171,797	8,722,937	8,722,937
12 <b>Total Expenditures</b>	<b>177,411,423</b>	<b>187,249,424</b>	<b>202,949,699</b>	<b>238,524,004</b>	<b>229,589,551</b>	<b>228,335,133</b>	<b>228,105,324</b>
13 <b>Net Income (Loss)</b>	<b>385,771</b>	<b>13,413,629</b>	<b>7,105,447</b>	<b>(4,416,360)</b>	<b>(8,462,451)</b>	<b>(5,605,031)</b>	<b>2,755,380</b>
14 <b>Total Ending Balance</b>	<b>18,581,628</b>	<b>31,995,256</b>	<b>37,351,377</b>	<b>32,935,017</b>	<b>24,472,566</b>	<b>18,867,535</b>	<b>21,622,915</b>
<b>Breakdown of Ending Fund Balance</b>							
15 Restricted	4,185,489	9,334,985	11,220,765	13,247,404	9,368,856	3,487,858	0
16 Unrestricted	<b>14,395,138</b>	<b>22,660,271</b>	<b>26,130,612</b>	<b>19,687,613</b>	<b>15,103,710</b>	<b>15,379,677</b>	<b>21,622,915</b>
<b>Components of Unrestricted Ending Fund Balance</b>							
17 Assigned Fund Balance	2,169,594	2,262,347	813,527	985,695	985,695	-	-
18 State Recommended 3% Reserve	5,322,343	5,617,483	6,088,491	7,155,720	6,887,687	6,850,054	6,843,160
19 Excess Unrestricted Fund Balance	6,903,201	14,780,441	19,228,594	11,545,198	7,229,328	8,529,623	14,779,755
20 <b>Total Unrestricted Ending Fund Balance</b>	<b>14,395,138</b>	<b>22,660,271</b>	<b>26,130,612</b>	<b>19,687,613</b>	<b>15,103,710</b>	<b>15,379,677</b>	<b>21,622,915</b>
21 General Fund Unrestricted Reserve	<b>8.11%</b>	<b>12.10%</b>	<b>12.88%</b>	<b>8.25%</b>	<b>6.58%</b>	<b>6.74%</b>	<b>9.48%</b>
<b>Special Reserve Fund 17</b>							
<b>Beginning Fund Balance</b>	11,416,684	14,102,535	14,175,181	13,750,076	13,950,076	14,150,076	14,300,076
22 Revenue	2,685,851	72,646	(425,105)	200,000	200,000	150,000	100,000
23 Expenditures	-	-	-	-	-	-	-
24 <b>Net Income (Loss)</b>	<b>2,685,851</b>	<b>72,646</b>	<b>(425,105)</b>	<b>200,000</b>	<b>200,000</b>	<b>150,000</b>	<b>100,000</b>
25 <b>Special Reserve Ending Balance</b>	<b>14,102,535</b>	<b>14,175,181</b>	<b>13,750,076</b>	<b>13,950,076</b>	<b>14,150,076</b>	<b>14,300,076</b>	<b>14,400,076</b>
26 <b>Special Reserve %</b>	<b>7.95%</b>	<b>7.57%</b>	<b>6.78%</b>	<b>5.75%</b>	<b>6.16%</b>	<b>6.26%</b>	<b>6.31%</b>
27 <b>Total Available Reserves - by Percent</b>	<b>16.06%</b>	<b>19.67%</b>	<b>19.65%</b>	<b>14.01%</b>	<b>12.74%</b>	<b>13.00%</b>	<b>15.79%</b>
28 <b>Total Available Reserves - by Amount</b>	<b>28,497,673</b>	<b>36,835,452</b>	<b>39,880,688</b>	<b>33,637,689</b>	<b>29,253,786</b>	<b>29,679,753</b>	<b>36,022,991</b>

<b>Multiyear Changes</b>		
<b>Revenue Changes (Unrestricted/Restricted)</b>	<b>2024-25</b>	<b>2025-26</b>
Net property tax changes	\$ 7,627,005	\$ 8,132,181
Increase in HTS transportation reimbursement	13,995	89,632
Decrease to declining enrollment/ADA	(121,954)	(91,211)
Reduction in one-time funds (Federal & State Relief funds)	(5,916,044)	-
<b>Total Changes to Revenue</b>	<b>1,603,002</b>	<b>8,130,602</b>
<b>Expenditure Changes (Unrestricted/Restricted)</b>	<b>2024-25</b>	<b>2025-26</b>
Step and column increases	1,937,667	1,966,732
Agreed upon Cost of Living Adjustment (COLA)	-	-
Increase for Universal Transitional Kindergarten (UTK)	302,000	-
Increase in the cost health insurance	396,316	415,202
Increase in CalPERS employer rate	427,788	255,415
Decrease in one-time funds (Federal & State funds)	(4,631,035)	(3,101,568)
Increase in Property and Liability Insurance	553,729	234,412
Reduce transfer out to Child Development fund 12	(448,860)	-
Increase in transportation services	207,977	-
<b>Total Changes Expenditures</b>	<b>(1,254,418)</b>	<b>(229,807)</b>

## Standardized Account Code Structure (SACS) Forms

- Form CB:** Certification page. The certification page contains contact information and signature lines as proof that the SACS financial report has been reviewed by the school district's board of education.
- Form CC:** Workers' Compensation Certification provides information about workers' compensation claims for self-insured- school districts. Form CC must be completed, signed, and included in your budget report submission whether or not your LEA provides this benefit.
- Form 01:** General Fund. This is a school district's general operating fund.
- Form 08:** Student Activity Special Revenue Fund. Used to report ASB activities that are determined to be governmental rather than fiduciary.
- Form 09:** Charter Schools Special Revenue Fund. Used to account for charter school activities. In the case for SBUSD, it pertains just to Santa Barbara Charter School (SBCS). This allows the District to separate activities of the SBCS from the District's general fund. Other SBUSD sponsored charter schools operate independently from the District's financial system and are not reported in SBUSD financial reports. These charter schools issue their own reports.
- Form 12:** Child Development Fund. Used to account separately for federal, state, and local revenues to operate child development programs.
- Form 13:** Cafeteria Special Reserve Fund (referred to as food service's operating fund). Used to account separately for federal, state, and local resources to operate the food service program.
- Form 14:** Deferred Maintenance Fund. Used to account separately for revenues that are restricted or committed for deferred maintenance purposes (Education Code Section 17582).
- Form 17:** Special Reserve Fund. Used primarily as a savings account and is intended to be used as a reserve fund. Expenditures from this special reserve fund must be transferred into the general or other appropriate fund prior to expenditures.
- Form 21:** Building Fund. It exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the building fund (fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board.
- Form 25:** Capital Facilities Fund. Used primarily to account separately for money received from fees levied on developers or other agencies as a condition of approving a development. The authority for these levies may be county/city ordinances (Government Codes sections 65970–65981) or private agreements between the LEA and the developer. Interest earned in the capital facilities fund is restricted to that fund. These funds are collected from developers/homeowners prior to building.



- Form 35:** County School Facilities Fund. Established to receive apportionments from the State School Facilities Fund Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070 et seq.).
- Form 40:** Special Reserve for Capital Outlay Fund. Exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (Education Code Section 42840). This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to funds 21, 25, 30, 35, or 49. Other authorized resources that may be transferred to the special reserve fund for capital outlay projects are proceeds from the sale or lease-with-option-to-purchase of real property and rentals and leases of real property specifically authorized for deposit to the fund by the governing board.
- Forms 51-52:** Bond Interest and Redemption Fund. Used for the repayment of bonds issued for an LEA. The county board of supervisors issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the building fund (fund 21) of the LEA. Any premiums or accrued interest received from the sale of the bonds must be deposited in the bond interest and redemption fund of the LEA. The county auditor-controller maintains control over the LEA's bond interest and redemption fund. The county treasurer must pay the principal and interest on the bonds from taxes levied by the county auditor-controller.
- Form 67:** Self-Insurance Fund. Used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as worker's compensation, health and welfare, and deductible property loss. SBUSD is currently insured by SISC for workers' compensation; however, many years ago the District was self-insured and therefore must reserve a small amount of funds, \$10,000, for one claim until resolved. Once that claim is resolved the district can close the fund.
- Form A:** Average Daily Attendance. This form reports school district's ADA and projections for ADA. ADA is calculated by how many days each student is attending school within the period. Each column reports the ADA for the different periods. Period 2 (P-2 is approximately 132 days) is the period that a school district is funded on for LCFF unless it is declining in ADA. Funded ADA is used if a district's ADA is lower in the current year than the prior year. Annual ADA is as of the last day of school (180 days).
- Form ASSET:** Schedule of Capital Assets. This form is used to report changes in the balances of capital assets and accumulated depreciation for the fiscal year.
- Form CASH:** Cash Flow Form. A cash flow statement is a financial report that describes the sources of a district's cash and how that cash was spent over a specified time period. It does not include non-cash items such as depreciation. Cash flow is useful for determining the short-term needs of a district, particularly its ability to pay bills and when its revenues are received.

- Form CEA/CEB:** Current Expense Formula/Minimum Classroom Compensation—Actuals (Required)/Budget (Optional). This form allows county offices to determine whether the district complies with EC Section 41372, Apportionments for the Payment of Salaries of Classroom Teachers, which requires that elementary, unified, and high school districts expend at least 60, 55, and 50 percent respectively, of their current cost of education for classroom teacher and aide salaries, plus associated benefits. EC Section 41374 provides for certain school districts with individual class sessions below a certain number of pupils to be exempt from the EC Section 41372 requirements.
- Form DEBT:** Schedule of Long-Term Liabilities. This form is used to report changes in the balances of long-term liabilities for the fiscal year.
- Form ESMOE:** Every Student Succeeds Act form has replaced the No Child Left Behind Maintenance of Effort Expenditure Form. This form compiles the expenditures to be used in determining if a local educational agency (LEA) met the maintenance of effort requirement under the Elementary and Secondary Education Act, as reauthorized. Districts that fail to meet the MOE requirement applicable to a particular funding year will result in a reduction of allocations in the next fiscal year. SBUSD has made its maintenance of effort for the past nine years.
- Form ICR:** Indirect Cost Rate Form. Used to calculate a district's percentage to charge for general administration cost. The final percentages are available in April prior to the following fiscal year.
- Form L:** Lottery Report. CDE is required by Control Section 24.60 of the Budget Act to annually prepare a report to the Governor and the legislature regarding expenditures of lottery funds. In order to provide the most accurate data for the report to the Governor and the state legislature, the Lottery Report is required from all LEAs receiving and/or expending state lottery revenues.
- Form MYP:** Multi-Year Projection Form. A multi-year financial projection is a forecast of a school district's revenues and expenditures over a defined period of time based on a specific set of assumptions.
- Form SIAA/SIAB:** Summary of Inter-Fund Activities Form. This form is used for reconciling all inter-fund activities. The SACS software will automatically generate this report and if a school district is out of balance, the Technical Review Checks Form will report the imbalances.
- Form 01CS:** Criteria and Standards Review Form. This form provides a methodology and assumptions used to estimate ADA, enrollment, revenues, expenditure, reserves and fund balance and multi-year commitments. It measures reasonableness and requires an explanation as to why a district is not within the parameters.
- Form TRC:** Technical Review Checklist Form. This is an auto check to ensure that all basic entries and supplemental forms are completed and the accounting is correct. If the checklist form comes back with issues, an explanation must be provided for any warnings. All fatal checks must be corrected prior to official export.

**OTHER FUNDS**

The following schedules provide revenue and expenditure details and the effect on fund balance for all other district funds.

<b>Form 09 - Charter School</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Net Change</b>
	<b>Estimated Actuals</b>	<b>Adopted Budget</b>	
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
LCFF	3,091,211	3,270,423	179,212.00
Federal Revenue	74,749	66,405	(8,344.00)
Other State	354,584	300,440	(54,144.00)
Other Local	253,478	253,478	-
Interfund Transfers-Transfer In	103,887	103,887	-
<b>Total Revenues</b>	<b>3,877,909</b>	<b>3,994,633</b>	<b>116,724.00</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	3,026,167	2,990,633	35,534.00
Books and Supplies	138,322	110,646	27,676.00
Services and Other Operating	223,539	207,762	15,777.00
Capital Outlay	-	-	-
Other Outgo	298,159	298,159	-
Transfers Out	-	-	-
<b>Total Expenditures</b>	<b>3,686,187</b>	<b>3,607,200</b>	<b>78,987.00</b>
<b>Change to Fund Balance</b>	<b>191,722</b>	<b>387,433</b>	<b>195,711.00</b>

<b>Form 12 - Child Development</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Net Change</b>
	<b>Estimated Actuals</b>	<b>Adopted Budget</b>	
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
Federal Revenue	630,957	630,957	-
Other State	4,082,224	4,082,224	-
Other Local	115,249	-	(115,249.00)
Interfund Transfers-Transfer In	605,630	448,860	(156,770.00)
<b>Total Revenues</b>	<b>5,434,060</b>	<b>5,162,041</b>	<b>(272,019.00)</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	3,816,540	3,641,457	175,083.00
Books and Supplies	118,573	115,336	3,237.00
Service and Other Operating	1,045,031	947,741	97,290.00
Capital Outlay	-	-	-
Other Outgo	237,289	229,530	7,759.00
Transfers Out	-	-	-
<b>Total Expenditures</b>	<b>5,217,433</b>	<b>4,934,064</b>	<b>283,369.00</b>
<b>Change to Fund Balance</b>	<b>216,627</b>	<b>227,977</b>	<b>11,350.00</b>

<b>Form 13 - Cafeteria</b>	2022-23	2023-24	<b>Net Change</b>
	<b>Estimated Actuals</b>	<b>Adopted Budget</b>	
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
Federal Revenue	4,081,101	3,500,000	(581,101.00)
Other State	2,899,875	3,137,875	238,000.00
Other Local	545,500	451,193	(94,307.00)
Interfund Transfers-Transfer In	-	-	-
<b>Total Revenues</b>	<b>7,526,476</b>	<b>7,089,068</b>	<b>(437,408.00)</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	6,124,255	6,440,401	(316,146.00)
Books and Supplies	1,411,311	1,964,500	(553,189.00)
Service and Other Operating	155,907	178,360	(22,453.00)
Capital Outlay	52,000	-	52,000.00
Other Outgo	5,400	-	5,400.00
Transfers Out	-	-	-
<b>Total Expenditures</b>	<b>7,748,873</b>	<b>8,583,261</b>	<b>(834,388.00)</b>
<b>Change to Fund Balance</b>	<b>(222,397)</b>	<b>(1,494,193)</b>	<b>(1,271,796.00)</b>

<b>Form 14 - Deferred Maintenance</b>	2022-23	2023-24	<b>Net Change</b>
	<b>Estimated Actuals</b>	<b>Adopted Budget</b>	
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
LCFF	-	-	-
Other State	-	-	-
Other Local	21,200	10,000	(11,200.00)
Interfund Transfers-Transfer In	-	-	-
<b>Total Revenues</b>	<b>21,200</b>	<b>10,000</b>	<b>(11,200.00)</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	-	-	-
Books and Supplies	53,460	53,460	-
Service and Other Operating	432,099	432,099	-
Capital Outlay	102,004	102,004	-
Other Outgo	-	-	-
Transfers Out	-	-	-
<b>Total Expenditures</b>	<b>587,563</b>	<b>587,563</b>	<b>-</b>
<b>Change to Fund Balance</b>	<b>(566,363)</b>	<b>(577,563)</b>	<b>(11,200.00)</b>

	2022-23	2023-24	
<b>Form 17 - Special Reserve non Capital</b>	<b>Estimated Actuals</b>	<b>Adopted Budget</b>	<b>Net Change</b>
<i>Revenues</i>	<i>A</i>	<i>B</i>	<i>(B - A) = C</i>
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	200,000	200,000	-
Interfund Transfers-Transfer In	-	-	-
<b>Total Revenues</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>
<i>Expenditures</i>	<i>A</i>	<i>B</i>	<i>(A - B) = C</i>
Salaries and Benefits	-	-	-
Service and Other Operating	-	-	-
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change to Fund Balance</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>

	2022-23	2023-24	
<b>Form 21 - Building</b>	<b>Estimated Actuals</b>	<b>Adopted Budget</b>	<b>Net Change</b>
<i>Revenues</i>	<i>A</i>	<i>B</i>	<i>(B - A) = C</i>
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	5,277,818	94,000	(5,183,818.00)
Other Sources	52,845,543	-	(52,845,543.00)
<b>Total Revenues</b>	<b>58,123,361</b>	<b>94,000</b>	<b>(58,029,361.00)</b>
<i>Expenditures</i>	<i>A</i>	<i>B</i>	<i>(A - B) = C</i>
Salaries and Benefits	563,491	454,517	108,974.00
Books and Supplies	77,096	45,489	31,607.00
Services and Other Operating	21,500	-	21,500.00
Capital Outlay	40,704,439	40,215,490	488,948.91
Other Outgo	-	-	-
<b>Total Expenditures</b>	<b>41,366,526</b>	<b>40,715,496</b>	<b>651,029.91</b>
<b>Change to Fund Balance</b>	<b>16,756,835</b>	<b>(40,621,496)</b>	<b>(57,378,331.09)</b>

<b>Form 25 - Capital Facilities</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Net Change</b>
	<b>Estimated Actuals</b>	<b>Adopted Budget</b>	
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	988,835	988,835	-
Interfund Transfers-Transfer In	-	-	-
<b>Total Revenues</b>	<b>988,835</b>	<b>988,835</b>	<b>-</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	53,096	41,847	11,249.00
Books and Supplies	92,500	-	92,500.00
Services and Other Operating	506,453	127,847	378,606.00
Capital Outlay	2,734,705	253,449	2,481,256.00
<b>Total Expenditures</b>	<b>3,386,754</b>	<b>423,143</b>	<b>2,963,611.00</b>
<b>Change to Fund Balance</b>	<b>(2,397,919)</b>	<b>565,692</b>	<b>2,963,611.00</b>

<b>Form 35 - County School Facilities</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Net Change</b>
	<b>Estimated Actuals</b>	<b>Adopted Budget</b>	
<b>Revenues</b>	<b>A</b>	<b>B</b>	<b>(B - A) = C</b>
Federal Revenue	-	-	-
Other State	418,738	418,738	-
Other Local	2,177,084	2,177,084	-
Interfund Transfers-Transfer In	-	-	-
<b>Total Revenues</b>	<b>2,595,822</b>	<b>2,595,822</b>	<b>-</b>
<b>Expenditures</b>	<b>A</b>	<b>B</b>	<b>(A - B) = C</b>
Salaries and Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating	-	-	-
Capital Outlay	2,793,722	-	2,793,722.00
<b>Total Expenditures</b>	<b>2,793,722</b>	<b>-</b>	<b>2,793,722.00</b>
<b>Change to Fund Balance</b>	<b>(197,900)</b>	<b>2,595,822</b>	<b>2,793,722.00</b>

	2022-23	2023-24	
<b>Form 40 - Capital Outlay</b>	<b>Estimated Actuals</b>	<b>Adopted Budget</b>	<b>Net Change</b>
<i>Revenues</i>	<i>A</i>	<i>B</i>	<i>(B - A) = C</i>
Federal Revenue	-	-	-
Other State	-	-	-
Other Local	712	712	-
Interfund Transfers-Transfer In	-	-	-
<b>Total Revenues</b>	<b>712</b>	<b>712</b>	<b>-</b>
<i>Expenditures</i>	<i>A</i>	<i>B</i>	<i>(A - B) = C</i>
Salaries and Benefits	-	-	-
Books and Supplies	5,030	-	5,030.00
Service and Other Operating	-	-	-
Capital Outlay	40,500	-	40,500.00
<b>Total Expenditures</b>	<b>45,530</b>	<b>-</b>	<b>45,530.00</b>
<b>Change to Fund Balance</b>	<b>(44,818)</b>	<b>712</b>	<b>45,530.00</b>

	2022-23	2023-24	
<b>Form 51/52 - Bond Interest &amp; Redemption</b>	<b>Estimated Actuals</b>	<b>Adopted Budget</b>	<b>Net Change</b>
<i>Revenues</i>	<i>A</i>	<i>B</i>	<i>(B - A) = C</i>
Federal Revenue	-	-	-
Other State	61,945	61,945	-
Other Local	24,511,825	24,511,825	-
Other Sources	2,607,053	2,607,053	-
<b>Total Revenues</b>	<b>27,180,823</b>	<b>27,180,823</b>	<b>-</b>
<i>Expenditures</i>	<i>A</i>	<i>B</i>	<i>(A - B) = C</i>
Salaries and Benefits	-	-	-
Books and Supplies	-	-	-
Service and Other Operating	-	-	-
Other Outgo	17,938,612	17,938,612	-
<b>Total Expenditures</b>	<b>17,938,612</b>	<b>17,938,612</b>	<b>-</b>
<b>Change to Fund Balance</b>	<b>9,242,211</b>	<b>9,242,211</b>	<b>-</b>



G = General  
Ledger Data; S =  
Supplemental  
Data

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

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

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

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: Santa Barbara Unified School District

Date: 06/08/2023

Adoption Date: 06/27/2023

Signed: \_\_\_\_\_

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

Public Hearing:

Place: Santa Barbara Unified School District

Date: 06/13/2023

Time: 6:30 PM

Contact person for additional information on the budget reports:

Name: Kim Hernandez

Title: Asst. Superintendent of Business Services

Telephone: 805-963-4338

E-mail: kthernandez@sbutified.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/27/2023	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

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

Self-Insured Schools of California (SISC)

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

Signed

\_\_\_\_\_  
Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 06/27/2023

For additional information on this certification, please contact:

Name: Kim Hernandez  
Title: Asst. Superintendent of Business Services  
Telephone: 805-963-4338  
E-mail: kthernandez@sbunified.org

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	159,025,022.00	3,819,154.00	162,844,176.00	165,522,098.00	3,784,233.00	169,306,331.00	4.0%
2) Federal Revenue		8100-8299	0.00	21,234,132.00	21,234,132.00	0.00	12,715,462.00	12,715,462.00	-40.1%
3) Other State Revenue		8300-8599	3,464,445.00	28,893,444.00	32,357,889.00	3,719,713.00	17,522,631.00	21,242,344.00	-34.4%
4) Other Local Revenue		8600-8799	3,580,065.00	12,248,053.00	15,828,118.00	3,443,795.00	11,675,837.00	15,119,632.00	-4.5%
5) TOTAL, REVENUES			166,069,532.00	66,194,783.00	232,264,315.00	172,685,606.00	45,698,163.00	218,383,769.00	-6.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	69,910,345.00	19,278,030.00	89,188,375.00	69,214,319.00	20,596,109.00	89,810,428.00	0.7%
2) Classified Salaries		2000-2999	24,525,118.00	14,939,803.00	39,464,921.00	23,000,358.00	18,455,685.00	41,456,043.00	5.0%
3) Employee Benefits		3000-3999	30,160,208.00	24,496,232.00	54,656,440.00	29,172,486.00	24,444,348.00	53,616,834.00	-1.9%
4) Books and Supplies		4000-4999	4,549,611.44	8,924,399.00	13,474,010.44	4,371,499.00	6,143,117.00	10,514,616.00	-22.0%
5) Services and Other Operating Expenditures		5000-5999	19,592,708.16	13,675,425.70	33,268,133.86	16,788,453.00	8,231,380.00	25,019,833.00	-24.8%
6) Capital Outlay		6000-6999	2,141,752.40	739,305.30	2,881,057.70	2,770,760.00	572,648.00	3,343,408.00	16.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,106,439.00	3,167,353.00	5,273,792.00	2,349,588.00	3,310,538.00	5,660,126.00	7.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,962,064.00)	1,430,591.00	(531,473.00)	(1,780,148.00)	1,256,434.00	(523,714.00)	-1.5%
9) TOTAL, EXPENDITURES			151,024,118.00	86,651,139.00	237,675,257.00	145,887,315.00	83,010,259.00	228,897,574.00	-3.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			15,045,414.00	(20,456,356.00)	(5,410,942.00)	26,798,291.00	(37,312,096.00)	(10,513,805.00)	94.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	709,517.00	0.00	709,517.00	552,747.00	0.00	552,747.00	-22.1%
2) Other Sources/Uses									
a) Sources		8930-8979	1,843,329.00	0.00	1,843,329.00	2,743,331.00	0.00	2,743,331.00	48.8%
b) Uses		7630-7699	139,230.00	0.00	139,230.00	139,230.00	0.00	139,230.00	0.0%
3) Contributions		8980-8999	(22,482,995.00)	22,482,995.00	0.00	(33,433,548.00)	33,433,548.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,488,413.00)	22,482,995.00	994,582.00	(31,382,194.00)	33,433,548.00	2,051,354.00	106.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(6,442,999.00)	2,026,639.00	(4,416,360.00)	(4,583,903.00)	(3,878,548.00)	(8,462,451.00)	91.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	26,130,611.93	11,220,765.25	37,351,377.18	19,687,612.93	13,247,404.25	32,935,017.18	-11.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,130,611.93	11,220,765.25	37,351,377.18	19,687,612.93	13,247,404.25	32,935,017.18	-11.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,130,611.93	11,220,765.25	37,351,377.18	19,687,612.93	13,247,404.25	32,935,017.18	-11.8%
2) Ending Balance, June 30 (E + F1e)			19,687,612.93	13,247,404.25	32,935,017.18	15,103,709.93	9,368,856.25	24,472,566.18	-25.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	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	13,247,404.44	13,247,404.44	0.00	9,368,856.44	9,368,856.44	-29.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	986,695.09	0.00	986,695.09	986,695.09	0.00	986,695.09	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	18,700,917.84	0.00	18,700,917.84	14,117,014.84	0.00	14,117,014.84	-24.5%
Unassigned/Unappropriated Amount		9790	0.00	(.19)	(.19)	0.00	(.19)	(.19)	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
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			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)	
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				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	11,443,098.00	0.00	11,443,098.00	11,443,098.00	0.00	11,443,098.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,461,876.00	0.00	2,461,876.00	2,382,486.00	0.00	2,382,486.00	-3.2%
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	555,519.00	0.00	555,519.00	584,684.00	0.00	584,684.00	5.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	148,662,291.00	0.00	148,662,291.00	156,467,061.00	0.00	156,467,061.00	5.2%
Unsecured Roll Taxes		8042	5,485,729.00	0.00	5,485,729.00	5,773,730.00	0.00	5,773,730.00	5.3%
Prior Years' Taxes		8043	572,821.00	0.00	572,821.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,955,207.00	0.00	2,955,207.00	3,110,355.00	0.00	3,110,355.00	5.2%
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			172,136,541.00	0.00	172,136,541.00	179,761,414.00	0.00	179,761,414.00	4.4%
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	(13,111,519.00)	0.00	(13,111,519.00)	(14,239,316.00)	0.00	(14,239,316.00)	8.6%
Property Taxes Transfers		8097	0.00	3,819,154.00	3,819,154.00	0.00	3,784,233.00	3,784,233.00	-0.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			159,025,022.00	3,819,154.00	162,844,176.00	165,522,098.00	3,784,233.00	169,306,331.00	4.0%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,538,094.00	2,538,094.00	0.00	2,538,854.00	2,538,854.00	0.0%
Special Education Discretionary Grants		8182	0.00	505,634.00	505,634.00	0.00	656,596.00	656,596.00	29.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,899,036.00	3,899,036.00		2,000,000.00	2,000,000.00	-48.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		720,567.00	720,567.00		355,000.00	355,000.00	-50.7%
Title III, Part A, Immigrant Student Program	4201	8290		896.00	896.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		467,682.00	467,682.00		225,000.00	225,000.00	-51.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,170,573.00	1,170,573.00		380,049.00	380,049.00	-67.5%
Career and Technical Education	3500-3599	8290		133,819.00	133,819.00		133,819.00	133,819.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	11,797,831.00	11,797,831.00	0.00	6,426,144.00	6,426,144.00	-45.5%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	21,234,132.00	21,234,132.00	0.00	12,715,462.00	12,715,462.00	-40.1%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	586,821.00	0.00	586,821.00	627,930.00	0.00	627,930.00	7.0%
Lottery - Unrestricted and Instructional Materials		8560	2,117,934.00	870,562.00	2,988,496.00	2,000,653.00	788,493.00	2,789,146.00	-6.7%
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		1,383,215.00	1,383,215.00		1,383,215.00	1,383,215.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		924,598.00	924,598.00		924,598.00	924,598.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		40,699.00	40,699.00		39,503.00	39,503.00	-2.9%
All Other State Revenue	All Other	8590	759,690.00	25,674,370.00	26,434,060.00	1,091,130.00	14,386,822.00	15,477,952.00	-41.4%
<b>TOTAL, OTHER STATE REVENUE</b>			3,464,445.00	28,893,444.00	32,357,889.00	3,719,713.00	17,522,631.00	21,242,344.00	-34.4%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	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	416,705.00	0.00	416,705.00	397,695.00	0.00	397,695.00	-4.6%
Interest		8660	455,000.00	0.00	455,000.00	455,000.00	0.00	455,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	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	130,000.00	0.00	130,000.00	130,000.00	0.00	130,000.00	0.0%
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)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,578,360.00	2,024,359.00	4,602,719.00	2,461,100.00	2,024,050.00	4,485,150.00	-2.6%
Tuition		8710	0.00	2,796,911.00	2,796,911.00	0.00	2,858,780.00	2,858,780.00	2.2%
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		6,926,783.00	6,926,783.00		6,293,007.00	6,293,007.00	-9.1%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,580,065.00	12,248,053.00	15,828,118.00	3,443,795.00	11,675,837.00	15,119,632.00	-4.5%
TOTAL, REVENUES			166,069,532.00	66,194,783.00	232,264,315.00	172,685,606.00	45,698,163.00	218,383,769.00	-6.0%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	55,266,330.00	12,430,143.00	67,696,473.00	53,614,471.00	12,808,621.00	66,423,092.00	-1.9%
Certificated Pupil Support Salaries		1200	4,093,266.00	3,712,944.00	7,806,210.00	4,197,647.00	4,255,881.00	8,453,528.00	8.3%
Certificated Supervisors' and Administrators' Salaries		1300	7,482,612.00	729,186.00	8,211,798.00	7,544,133.00	850,967.00	8,395,100.00	2.2%
Other Certificated Salaries		1900	3,068,137.00	2,405,757.00	5,473,894.00	3,858,068.00	2,680,640.00	6,538,708.00	19.5%
TOTAL, CERTIFICATED SALARIES			69,910,345.00	19,278,030.00	89,188,375.00	69,214,319.00	20,596,109.00	89,810,428.00	0.7%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,492,048.00	8,890,334.00	10,382,382.00	2,022,623.00	9,979,244.00	12,001,867.00	15.6%
Classified Support Salaries		2200	9,562,027.00	834,325.00	10,396,352.00	7,558,472.00	2,837,948.00	10,396,420.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,411,578.00	174,633.00	2,586,211.00	2,202,499.00	395,211.00	2,597,710.00	0.4%
Clerical, Technical and Office Salaries		2400	8,422,089.00	1,068,084.00	9,490,173.00	8,516,258.00	1,017,643.00	9,533,901.00	0.5%
Other Classified Salaries		2900	2,637,376.00	3,972,427.00	6,609,803.00	2,700,506.00	4,225,639.00	6,926,145.00	4.8%
TOTAL, CLASSIFIED SALARIES			24,525,118.00	14,939,803.00	39,464,921.00	23,000,358.00	18,455,685.00	41,456,043.00	5.0%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	13,125,873.00	11,738,279.00	24,864,152.00	12,950,464.00	12,241,535.00	25,191,999.00	1.3%
PERS		3201-3202	5,516,007.00	3,307,770.00	8,823,777.00	5,384,267.00	5,232,314.00	10,616,581.00	20.3%
OASDI/Medicare/Alternative		3301-3302	2,812,032.00	1,637,338.00	4,449,370.00	2,562,760.00	1,719,737.00	4,282,497.00	-3.8%
Health and Welfare Benefits		3401-3402	6,059,038.00	2,161,030.00	8,220,068.00	6,062,511.00	2,381,336.00	8,443,847.00	2.7%
Unemployment Insurance		3501-3502	462,330.00	199,411.00	661,741.00	71,650.00	28,337.00	99,987.00	-84.9%
Workers' Compensation		3601-3602	2,056,965.00	835,521.00	2,892,486.00	2,042,488.00	891,784.00	2,934,272.00	1.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	127,963.00	4,616,883.00	4,744,846.00	98,346.00	1,949,305.00	2,047,651.00	-56.8%
TOTAL, EMPLOYEE BENEFITS			30,160,208.00	24,496,232.00	54,656,440.00	29,172,486.00	24,444,348.00	53,616,834.00	-1.9%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	804,495.00	3,359,903.00	4,164,398.00	336,443.00	1,079,998.00	1,416,441.00	-66.0%
Books and Other Reference Materials		4200	189,503.00	151,614.10	341,117.10	193,491.00	162,927.00	356,418.00	4.5%
Materials and Supplies		4300	3,124,764.69	4,053,190.00	7,177,954.69	3,707,728.00	4,083,513.00	7,791,241.00	8.5%
Noncapitalized Equipment		4400	419,148.75	1,352,823.90	1,771,972.65	122,137.00	810,529.00	932,666.00	-47.4%
Food		4700	11,700.00	6,868.00	18,568.00	11,700.00	6,150.00	17,850.00	-3.9%
TOTAL, BOOKS AND SUPPLIES			4,549,611.44	8,924,399.00	13,474,010.44	4,371,499.00	6,143,117.00	10,514,616.00	-22.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	76,500.00	76,500.00	0.00	290,904.00	290,904.00	280.3%
Travel and Conferences		5200	729,057.00	874,384.70	1,603,441.70	854,670.00	533,909.00	1,388,579.00	-13.4%
Dues and Memberships		5300	128,466.00	1,914.00	130,380.00	108,780.00	3,268.00	112,048.00	-14.1%
Insurance		5400 - 5450	1,898,911.00	0.00	1,898,911.00	1,960,367.00	0.00	1,960,367.00	3.2%
Operations and Housekeeping Services		5500	4,931,041.00	0.00	4,931,041.00	4,564,624.00	12,995.00	4,577,619.00	-7.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	638,845.16	307,347.00	946,192.16	627,273.00	317,827.00	945,100.00	-0.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,097,419.50	12,402,062.00	22,499,481.50	7,647,485.00	7,055,775.00	14,703,260.00	-34.7%
Communications		5900	1,168,968.50	13,218.00	1,182,186.50	1,025,254.00	16,702.00	1,041,956.00	-11.9%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,592,708.16	13,675,425.70	33,268,133.86	16,788,453.00	8,231,380.00	25,019,833.00	-24.8%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	48,172.00	344,542.30	392,714.30	0.00	344,542.00	344,542.00	-12.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,093,580.40	394,763.00	2,488,343.40	2,770,760.00	228,106.00	2,998,866.00	20.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,141,752.40	739,305.30	2,881,057.70	2,770,760.00	572,648.00	3,343,408.00	16.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	2,488,319.00	2,488,319.00	0.00	2,627,034.00	2,627,034.00	5.6%
Payments to County Offices		7142	0.00	677,289.00	677,289.00	0.00	681,759.00	681,759.00	0.7%
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	23,791.00	0.00	23,791.00	11,791.00	0.00	11,791.00	-50.4%
Other Debt Service - Principal		7439	2,082,648.00	1,745.00	2,084,393.00	2,337,797.00	1,745.00	2,339,542.00	12.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,106,439.00	3,167,353.00	5,273,792.00	2,349,588.00	3,310,538.00	5,660,126.00	7.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,430,591.00)	1,430,591.00	0.00	(1,256,434.00)	1,256,434.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(531,473.00)	0.00	(531,473.00)	(523,714.00)	0.00	(523,714.00)	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,962,064.00)	1,430,591.00	(531,473.00)	(1,780,148.00)	1,256,434.00	(523,714.00)	-1.5%
TOTAL, EXPENDITURES			151,024,118.00	86,651,139.00	237,675,257.00	145,887,315.00	83,010,259.00	228,897,574.00	-3.7%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	605,630.00	0.00	605,630.00	448,860.00	0.00	448,860.00	-25.9%
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	103,887.00	0.00	103,887.00	103,887.00	0.00	103,887.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			709,517.00	0.00	709,517.00	552,747.00	0.00	552,747.00	-22.1%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%

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)	
<b>Other Sources</b>									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	1,843,329.00	0.00	1,843,329.00	2,743,331.00	0.00	2,743,331.00	48.8%
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%
<b>(c) TOTAL, SOURCES</b>			<b>1,843,329.00</b>	<b>0.00</b>	<b>1,843,329.00</b>	<b>2,743,331.00</b>	<b>0.00</b>	<b>2,743,331.00</b>	<b>48.8%</b>
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	139,230.00	0.00	139,230.00	139,230.00	0.00	139,230.00	0.0%
<b>(d) TOTAL, USES</b>			<b>139,230.00</b>	<b>0.00</b>	<b>139,230.00</b>	<b>139,230.00</b>	<b>0.00</b>	<b>139,230.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(22,482,995.00)	22,482,995.00	0.00	(33,433,548.00)	33,433,548.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(22,482,995.00)</b>	<b>22,482,995.00</b>	<b>0.00</b>	<b>(33,433,548.00)</b>	<b>33,433,548.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(21,488,413.00)</b>	<b>22,482,995.00</b>	<b>994,582.00</b>	<b>(31,382,194.00)</b>	<b>33,433,548.00</b>	<b>2,051,354.00</b>	<b>106.3%</b>

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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	159,025,022.00	3,819,154.00	162,844,176.00	165,522,098.00	3,784,233.00	169,306,331.00	4.0%
2) Federal Revenue		8100-8299	0.00	21,234,132.00	21,234,132.00	0.00	12,715,462.00	12,715,462.00	-40.1%
3) Other State Revenue		8300-8599	3,464,445.00	28,893,444.00	32,357,889.00	3,719,713.00	17,522,631.00	21,242,344.00	-34.4%
4) Other Local Revenue		8600-8799	3,580,065.00	12,248,053.00	15,828,118.00	3,443,795.00	11,675,837.00	15,119,632.00	-4.5%
5) TOTAL, REVENUES			166,069,532.00	66,194,783.00	232,264,315.00	172,685,606.00	45,698,163.00	218,383,769.00	-6.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction		1000-1999	77,131,142.60	52,053,300.70	129,184,443.30	77,247,249.00	49,157,464.00	126,404,713.00	-2.2%
2) Instruction - Related Services		2000-2999	23,602,840.00	8,521,780.00	32,124,620.00	25,432,685.00	5,360,306.00	30,792,991.00	-4.1%
3) Pupil Services		3000-3999	11,931,169.00	14,388,443.00	26,319,612.00	11,294,774.00	12,589,208.00	23,883,982.00	-9.3%
4) Ancillary Services		4000-4999	1,421,768.00	396,960.00	1,818,728.00	1,528,165.00	219,968.00	1,748,133.00	-3.9%
5) Community Services		5000-5999	563,885.00	2,967,295.00	3,531,180.00	649,981.00	3,267,355.00	3,917,336.00	10.9%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	10,521,360.00	2,333,487.00	12,854,847.00	10,615,862.00	2,082,243.00	12,698,105.00	-1.2%
8) Plant Services		8000-8999	23,745,514.40	2,822,520.30	26,568,034.70	16,769,011.00	7,023,177.00	23,792,188.00	-10.4%
9) Other Outgo		9000-9999	2,106,439.00	3,167,353.00	5,273,792.00	2,349,588.00	3,310,538.00	5,660,126.00	7.3%
10) TOTAL, EXPENDITURES			151,024,118.00	86,651,139.00	237,675,257.00	145,887,315.00	83,010,259.00	228,897,574.00	-3.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			15,045,414.00	(20,456,356.00)	(5,410,942.00)	26,798,291.00	(37,312,096.00)	(10,513,805.00)	94.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	709,517.00	0.00	709,517.00	552,747.00	0.00	552,747.00	-22.1%
2) Other Sources/Uses									
a) Sources		8930-8979	1,843,329.00	0.00	1,843,329.00	2,743,331.00	0.00	2,743,331.00	48.8%
b) Uses		7630-7699	139,230.00	0.00	139,230.00	139,230.00	0.00	139,230.00	0.0%
3) Contributions		8980-8999	(22,482,995.00)	22,482,995.00	0.00	(33,433,548.00)	33,433,548.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,488,413.00)	22,482,995.00	994,582.00	(31,382,194.00)	33,433,548.00	2,051,354.00	106.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,442,999.00)	2,026,639.00	(4,416,360.00)	(4,583,903.00)	(3,878,548.00)	(8,462,451.00)	91.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	26,130,611.93	11,220,765.25	37,351,377.18	19,687,612.93	13,247,404.25	32,935,017.18	-11.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,130,611.93	11,220,765.25	37,351,377.18	19,687,612.93	13,247,404.25	32,935,017.18	-11.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,130,611.93	11,220,765.25	37,351,377.18	19,687,612.93	13,247,404.25	32,935,017.18	-11.8%
2) Ending Balance, June 30 (E + F1e)			19,687,612.93	13,247,404.25	32,935,017.18	15,103,709.93	9,368,856.25	24,472,566.18	-25.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	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	13,247,404.44	13,247,404.44	0.00	9,368,856.44	9,368,856.44	-29.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	986,695.09	0.00	986,695.09	986,695.09	0.00	986,695.09	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	18,700,917.84	0.00	18,700,917.84	14,117,014.84	0.00	14,117,014.84	-24.5%
Unassigned/Unappropriated Amount		9790	0.00	(.19)	(.19)	0.00	(.19)	(.19)	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	.68	.68
4203	ESSA: Title III, English Learner Student Program	.10	.10
6266	Educator Effectiveness, FY 2021-22	2,667,916.00	2,341,847.00
6300	Lottery: Instructional Materials	.73	.73
6388	Strong Workforce Program	2.00	2.00
6500	Special Education	61,368.46	61,368.46
6536	Special Ed: Dispute Prevention and Dispute Resolution	140,150.78	140,150.78
6537	Special Ed: Learning Recovery Support	.57	.57
6546	Mental Health-Related Services	.83	.83
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,808,856.00	3,808,856.00
7311	Classified School Employee Professional Development Block Grant	50,316.98	21,304.98
7412	A-G Access/Success Grant	662,577.00	662,577.00
7413	A-G Learning Loss Mitigation Grant	53.45	53.45
7435	Learning Recovery Emergency Block Grant	4,319,225.00	2,216,025.00
7810	Other Restricted State	47,194.00	0.00
9010	Other Restricted Local	1,489,741.86	116,668.86
Total, Restricted Balance		13,247,404.44	9,368,856.44

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,854,670.09	1,854,670.09	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,854,670.09	1,854,670.09	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,854,670.09	1,854,670.09	0.0%
2) Ending Balance, June 30 (E + F1e)			1,854,670.09	1,854,670.09	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,854,670.09	1,854,670.09	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,854,670.09	1,854,670.09	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,854,670.09	1,854,670.09	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,854,670.09	1,854,670.09	0.0%
2) Ending Balance, June 30 (E + F1e)			1,854,670.09	1,854,670.09	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,854,670.09	1,854,670.09	0.0%

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

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	1,854,670.09	1,854,670.09
Total, Restricted Balance		1,854,670.09	1,854,670.09

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	3,091,211.00	3,270,423.00	5.8%
2) Federal Revenue		8100-8299	74,749.00	66,405.00	-11.2%
3) Other State Revenue		8300-8599	354,584.00	300,440.00	-15.3%
4) Other Local Revenue		8600-8799	253,478.00	253,478.00	0.0%
5) TOTAL, REVENUES			3,774,022.00	3,890,746.00	3.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,755,672.00	1,732,880.00	-1.3%
2) Classified Salaries		2000-2999	782,121.00	773,777.00	-1.1%
3) Employee Benefits		3000-3999	488,374.00	483,976.00	-0.9%
4) Books and Supplies		4000-4999	138,322.00	110,646.00	-20.0%
5) Services and Other Operating Expenditures		5000-5999	223,539.00	207,762.00	-7.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	298,159.00	298,159.00	0.0%
9) TOTAL, EXPENDITURES			3,686,187.00	3,607,200.00	-2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			87,835.00	283,546.00	222.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	103,887.00	103,887.00	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			103,887.00	103,887.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			191,722.00	387,433.00	102.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	392,816.26	584,538.26	48.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			392,816.26	584,538.26	48.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			392,816.26	584,538.26	48.8%
2) Ending Balance, June 30 (E + F1e)			584,538.26	971,971.26	66.3%
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	358,445.48	503,134.48	40.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	226,092.78	468,836.78	107.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	378,789.00	378,789.00	0.0%
Education Protection Account State Aid - Current Year		8012	54,336.00	54,336.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,586,377.00	2,765,589.00	6.9%
Property Taxes Transfers		8097	71,709.00	71,709.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,091,211.00	3,270,423.00	5.8%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	49,085.00	49,085.00	0.0%
Special Education Discretionary Grants		8182	748.00	748.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	24,916.00	16,572.00	-33.5%
TOTAL, FEDERAL REVENUE			74,749.00	66,405.00	-11.2%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	9,800.00	9,800.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Lottery - Unrestricted and Instructional Materials		8560	64,690.00	65,412.00	1.1%
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	280,094.00	225,228.00	-19.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>354,584.00</b>	<b>300,440.00</b>	<b>-15.3%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,900.00	7,900.00	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	106,518.00	106,518.00	0.0%
All Other Local Revenue		8699	23,000.00	23,000.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	116,060.00	116,060.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>253,478.00</b>	<b>253,478.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,774,022.00</b>	<b>3,890,746.00</b>	<b>3.1%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,476,632.00	1,453,235.00	-1.6%
Certificated Pupil Support Salaries		1200	88,605.00	88,605.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	190,435.00	191,040.00	0.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,755,672.00</b>	<b>1,732,880.00</b>	<b>-1.3%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	387,418.00	379,074.00	-2.2%
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	214,478.00	214,478.00	0.0%
Other Classified Salaries		2900	180,225.00	180,225.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>782,121.00</b>	<b>773,777.00</b>	<b>-1.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	258,776.00	255,144.00	-1.4%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	78,297.00	77,968.00	-0.4%
Health and Welfare Benefits		3401-3402	100,198.00	100,198.00	0.0%
Unemployment Insurance		3501-3502	1,174.00	1,163.00	-0.9%
Workers' Compensation		3601-3602	43,929.00	43,503.00	-1.0%
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	6,000.00	6,000.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			488,374.00	483,976.00	-0.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	138,322.00	110,646.00	-20.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			138,322.00	110,646.00	-20.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	43,000.00	27,223.00	-36.7%
Dues and Memberships		5300	1,000.00	1,000.00	0.0%
Insurance		5400-5450	19,200.00	19,200.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,454.00	51,454.00	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	99,845.00	99,845.00	0.0%
Communications		5900	9,040.00	9,040.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			223,539.00	207,762.00	-7.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	298,159.00	298,159.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			298,159.00	298,159.00	0.0%
TOTAL, EXPENDITURES			3,686,187.00	3,607,200.00	-2.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	103,887.00	103,887.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			103,887.00	103,887.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			103,887.00	103,887.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	3,091,211.00	3,270,423.00	5.8%
2) Federal Revenue		8100-8299	74,749.00	66,405.00	-11.2%
3) Other State Revenue		8300-8599	354,584.00	300,440.00	-15.3%
4) Other Local Revenue		8600-8799	253,478.00	253,478.00	0.0%
5) TOTAL, REVENUES			3,774,022.00	3,890,746.00	3.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,523,348.00	2,443,613.00	-3.2%
2) Instruction - Related Services	2000-2999		512,298.00	512,298.00	0.0%
3) Pupil Services	3000-3999		157,770.00	158,518.00	0.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		100,618.00	100,618.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		298,159.00	298,159.00	0.0%
8) Plant Services	8000-8999		93,994.00	93,994.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,686,187.00	3,607,200.00	-2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			87,835.00	283,546.00	222.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	103,887.00	103,887.00	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			103,887.00	103,887.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			191,722.00	387,433.00	102.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	392,816.26	584,538.26	48.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			392,816.26	584,538.26	48.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			392,816.26	584,538.26	48.8%
2) Ending Balance, June 30 (E + F1e)			584,538.26	971,971.26	66.3%
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	358,445.48	503,134.48	40.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	226,092.78	468,836.78	107.4%
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
2600	Expanded Learning Opportunities Program	75,102.00	100,204.00
6230	California Clean Energy Jobs Act	25,652.81	25,652.81
6266	Educator Effectiveness, FY 2021-22	44,121.86	.86
6300	Lottery : Instructional Materials	12,607.01	11,532.01
6546	Mental Health-Related Services	25,883.38	36,540.38
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	87,006.00	174,012.00
7311	Classified School Employee Professional Development Block Grant	2,144.00	2,144.00
7420	State Learning Loss Mitigation Funds	2,250.00	2,250.00
7435	Learning Recovery Emergency Block Grant	61,220.00	122,440.00
9010	Other Restricted Local	22,458.42	28,358.42
Total, Restricted Balance		358,445.48	503,134.48

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	630,957.00	630,957.00	0.0%
3) Other State Revenue		8300-8599	4,082,224.00	4,082,224.00	0.0%
4) Other Local Revenue		8600-8799	115,249.00	0.00	-100.0%
5) TOTAL, REVENUES			4,828,430.00	4,713,181.00	-2.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,737,894.00	1,645,941.00	-5.3%
2) Classified Salaries		2000-2999	1,098,595.00	978,067.00	-11.0%
3) Employee Benefits		3000-3999	980,051.00	1,017,449.00	3.8%
4) Books and Supplies		4000-4999	118,573.00	115,336.00	-2.7%
5) Services and Other Operating Expenditures		5000-5999	1,045,031.00	947,741.00	-9.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	3,975.00	3,975.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	233,314.00	225,555.00	-3.3%
9) TOTAL, EXPENDITURES			5,217,433.00	4,934,064.00	-5.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(389,003.00)	(220,883.00)	-43.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	605,630.00	448,860.00	-25.9%
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			605,630.00	448,860.00	-25.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			216,627.00	227,977.00	5.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	872,645.99	1,089,272.99	24.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			872,645.99	1,089,272.99	24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			872,645.99	1,089,272.99	24.8%
2) Ending Balance, June 30 (E + F1e)			1,089,272.99	1,317,249.99	20.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
c) Committed					
Other Assignments		9780	45,035.16	45,035.16	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash 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					
3) Accounts Receivable					
4) Due from Grantor Government					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	630,957.00	630,957.00	0.0%
TOTAL, FEDERAL REVENUE			630,957.00	630,957.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	4,077,224.00	4,077,224.00	0.0%
All Other State Revenue	All Other	8590	5,000.00	5,000.00	0.0%
TOTAL, OTHER STATE REVENUE			4,082,224.00	4,082,224.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	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	22,450.00	0.00	-100.0%
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	92,799.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			115,249.00	0.00	-100.0%
TOTAL, REVENUES			4,828,430.00	4,713,181.00	-2.4%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,048,384.00	1,053,661.00	0.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	562,448.00	434,253.00	-22.8%
Other Certificated Salaries		1900	127,062.00	158,027.00	24.4%
TOTAL, CERTIFICATED SALARIES			1,737,894.00	1,645,941.00	-5.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	754,999.00	703,917.00	-6.8%
Classified Support Salaries		2200	51,186.00	49,388.00	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	59,388.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	233,022.00	224,762.00	-3.5%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,098,595.00</b>	<b>978,067.00</b>	<b>-11.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	263,720.00	313,943.00	19.0%
PERS		3201-3202	335,612.00	339,558.00	1.2%
OASDI/Medicare/Alternative		3301-3302	122,271.00	115,649.00	-5.4%
Health and Welfare Benefits		3401-3402	187,205.00	184,503.00	-1.4%
Unemployment Insurance		3501-3502	12,932.00	1,640.00	-87.3%
Workers' Compensation		3601-3602	56,178.00	60,023.00	6.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,133.00	2,133.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>980,051.00</b>	<b>1,017,449.00</b>	<b>3.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	7,225.00	7,225.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	83,973.00	80,736.00	-3.9%
Noncapitalized Equipment		4400	11,215.00	11,215.00	0.0%
Food		4700	16,160.00	16,160.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>118,573.00</b>	<b>115,336.00</b>	<b>-2.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	22,472.00	22,472.00	0.0%
Dues and Memberships		5300	1,307.00	1,307.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	60,540.00	39,763.00	-34.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,011.00	12,011.00	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	930,930.00	855,017.00	-8.2%
Communications		5900	17,771.00	17,171.00	-3.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,045,031.00</b>	<b>947,741.00</b>	<b>-9.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	822.00	822.00	0.0%
Other Debt Service - Principal		7439	3,153.00	3,153.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>3,975.00</b>	<b>3,975.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	233,314.00	225,555.00	-3.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>233,314.00</b>	<b>225,555.00</b>	<b>-3.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,217,433.00</b>	<b>4,934,064.00</b>	<b>-5.4%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	605,630.00	448,860.00	-25.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>605,630.00</b>	<b>448,860.00</b>	<b>-25.9%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			605,630.00	448,860.00	-25.9%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	630,957.00	630,957.00	0.0%
3) Other State Revenue		8300-8599	4,082,224.00	4,082,224.00	0.0%
4) Other Local Revenue		8600-8799	115,249.00	0.00	-100.0%
5) TOTAL, REVENUES			4,828,430.00	4,713,181.00	-2.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		16,160.00	16,160.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		4,886,503.00	4,632,270.00	-5.2%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		233,314.00	225,555.00	-3.3%
8) Plant Services	8000-8999		77,481.00	56,104.00	-27.6%
9) Other Outgo	9000-9999	Except 7600-7699	3,975.00	3,975.00	0.0%
10) TOTAL, EXPENDITURES			5,217,433.00	4,934,064.00	-5.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(389,003.00)	(220,883.00)	-43.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	605,630.00	448,860.00	-25.9%
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			605,630.00	448,860.00	-25.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			216,627.00	227,977.00	5.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	872,645.99	1,089,272.99	24.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			872,645.99	1,089,272.99	24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			872,645.99	1,089,272.99	24.8%
2) Ending Balance, June 30 (E + F1e)			1,089,272.99	1,317,249.99	20.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,044,237.83	1,272,214.83	21.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	45,035.16	45,035.16	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	2023-24
		Estimated Actuals	Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	83,331.00	38,442.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	77,400.00	77,400.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	450,023.00	751,392.00
6052	Child Development: Prekindergarten and Family Literacy, Program Support	1.97	1.97
6130	Child Development: Center-Based Reserve Account	296,895.00	296,895.00
9010	Other Restricted Local	136,586.86	108,083.86
Total, Restricted Balance		1,044,237.83	1,272,214.83

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,081,101.00	3,500,000.00	-14.2%
3) Other State Revenue		8300-8599	2,899,875.00	3,137,875.00	8.2%
4) Other Local Revenue		8600-8799	545,500.00	451,193.00	-17.3%
5) TOTAL, REVENUES			7,526,476.00	7,089,068.00	-5.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,272,014.00	4,503,332.00	5.4%
3) Employee Benefits		3000-3999	1,852,241.00	1,937,069.00	4.6%
4) Books and Supplies		4000-4999	1,411,311.00	1,964,500.00	39.2%
5) Services and Other Operating Expenditures		5000-5999	155,907.00	178,360.00	14.4%
6) Capital Outlay		6000-6999	52,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	5,400.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,748,873.00	8,583,261.00	10.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(222,397.00)	(1,494,193.00)	571.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(222,397.00)	(1,494,193.00)	571.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,103,510.78	1,881,113.78	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,103,510.78	1,881,113.78	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,103,510.78	1,881,113.78	-10.6%
2) Ending Balance, June 30 (E + F1e)					
1,881,113.78      386,920.78      -79.4%					
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	1,863,561.46	386,918.46	-79.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	17,552.32	2.32	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
9150      0.00					
3) Accounts Receivable					
9200      0.00					
4) Due from Grantor Government					
9290      0.00					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	4,081,101.00	3,500,000.00	-14.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,081,101.00	3,500,000.00	-14.2%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,899,875.00	3,137,875.00	8.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,899,875.00	3,137,875.00	8.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	100,000.00	0.00	-100.0%
Food Service Sales		8634	435,000.00	438,000.00	0.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,500.00	13,193.00	25.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			545,500.00	451,193.00	-17.3%
TOTAL, REVENUES			7,526,476.00	7,089,068.00	-5.8%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,672,803.00	3,881,973.00	5.7%
Classified Supervisors' and Administrators' Salaries		2300	295,675.00	308,658.00	4.4%
Clerical, Technical and Office Salaries		2400	303,536.00	312,701.00	3.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,272,014.00	4,503,332.00	5.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,034,951.00	1,127,263.00	8.9%
OASDI/Medicare/Alternative		3301-3302	315,323.00	329,318.00	4.4%
Health and Welfare Benefits		3401-3402	387,447.00	374,594.00	-3.3%
Unemployment Insurance		3501-3502	20,487.00	2,195.00	-89.3%
Workers' Compensation		3601-3602	88,456.00	98,122.00	10.9%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,577.00	5,577.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,852,241.00	1,937,069.00	4.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	299,500.00	New
Noncapitalized Equipment		4400	9,870.00	35,000.00	254.6%
Food		4700	1,401,441.00	1,630,000.00	16.3%
TOTAL, BOOKS AND SUPPLIES			1,411,311.00	1,964,500.00	39.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,550.00	10,360.00	21.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	31,380.00	31,600.00	0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	69,000.00	87,500.00	26.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	41,077.00	43,000.00	4.7%
Communications		5900	5,900.00	5,900.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			155,907.00	178,360.00	14.4%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	52,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			52,000.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	5,400.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,400.00	0.00	-100.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,748,873.00	8,583,261.00	10.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,081,101.00	3,500,000.00	-14.2%
3) Other State Revenue		8300-8599	2,899,875.00	3,137,875.00	8.2%
4) Other Local Revenue		8600-8799	545,500.00	451,193.00	-17.3%
5) TOTAL, REVENUES			7,526,476.00	7,089,068.00	-5.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		7,712,093.00	8,551,661.00	10.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		31,380.00	31,600.00	0.7%
9) Other Outgo	9000-9999	Except 7600-7699	5,400.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			7,748,873.00	8,583,261.00	10.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(222,397.00)	(1,494,193.00)	571.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(222,397.00)	(1,494,193.00)	571.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,103,510.78	1,881,113.78	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,103,510.78	1,881,113.78	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,103,510.78	1,881,113.78	-10.6%
2) Ending Balance, June 30 (E + F1e)			1,881,113.78	386,920.78	-79.4%
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	1,863,561.46	386,918.46	-79.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	17,552.32	2.32	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,476,643.08	.08
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	2.41	2.41
5330	Child Nutrition: Summer Food Service Program Operations	1.67	1.67
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	137,178.95	137,178.95
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	243,921.35	243,921.35
5810	Other Restricted Federal	5,814.00	5,814.00
Total, Restricted Balance		1,863,561.46	386,918.46

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,200.00	10,000.00	-52.8%
5) TOTAL, REVENUES			21,200.00	10,000.00	-52.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	53,460.00	53,460.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	432,099.00	432,099.00	0.0%
6) Capital Outlay		6000-6999	102,004.00	102,004.00	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			587,563.00	587,563.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(566,363.00)	(577,563.00)	2.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(566,363.00)	(577,563.00)	2.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,853,064.05	1,286,701.05	-30.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,853,064.05	1,286,701.05	-30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,853,064.05	1,286,701.05	-30.6%
2) Ending Balance, June 30 (E + F1e)			1,286,701.05	709,138.05	-44.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,286,701.05	709,138.05	-44.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
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	21,200.00	10,000.00	-52.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,200.00	10,000.00	-52.8%
TOTAL, REVENUES			21,200.00	10,000.00	-52.8%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	53,460.00	53,460.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			53,460.00	53,460.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	227,782.00	227,782.00	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	204,317.00	204,317.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			432,099.00	432,099.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	102,004.00	102,004.00	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			102,004.00	102,004.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			587,563.00	587,563.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,200.00	10,000.00	-52.8%
5) TOTAL, REVENUES			21,200.00	10,000.00	-52.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		587,563.00	587,563.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			587,563.00	587,563.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(566,363.00)	(577,563.00)	2.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(566,363.00)	(577,563.00)	2.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,853,064.05	1,286,701.05	-30.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,853,064.05	1,286,701.05	-30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,853,064.05	1,286,701.05	-30.6%
2) Ending Balance, June 30 (E + F1e)			1,286,701.05	709,138.05	-44.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,286,701.05	709,138.05	-44.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,000.00	200,000.00	0.0%
5) TOTAL, REVENUES			200,000.00	200,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			200,000.00	200,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			200,000.00	200,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,750,076.48	13,950,076.48	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,750,076.48	13,950,076.48	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,750,076.48	13,950,076.48	1.5%
2) Ending Balance, June 30 (E + F1e)					
			13,950,076.48	14,150,076.48	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
9789			13,950,076.48	14,150,076.48	1.4%
Unassigned/Unappropriated Amount					
9790			0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		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					
3) Accounts Receivable					
4) Due from Grantor Government					
		9200	0.00		
		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200,000.00	200,000.00	0.0%
TOTAL, REVENUES			200,000.00	200,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,000.00	200,000.00	0.0%
5) TOTAL, REVENUES			200,000.00	200,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			200,000.00	200,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			200,000.00	200,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,750,076.48	13,950,076.48	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,750,076.48	13,950,076.48	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,750,076.48	13,950,076.48	1.5%
2) Ending Balance, June 30 (E + F1e)			13,950,076.48	14,150,076.48	1.4%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	13,950,076.48	14,150,076.48	1.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,277,818.00	94,000.00	-98.2%
5) TOTAL, REVENUES			5,277,818.00	94,000.00	-98.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	382,210.00	325,727.00	-14.8%
3) Employee Benefits		3000-3999	181,281.00	128,790.00	-29.0%
4) Books and Supplies		4000-4999	77,096.00	45,489.00	-41.0%
5) Services and Other Operating Expenditures		5000-5999	21,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	40,704,438.91	40,215,490.00	-1.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			41,366,525.91	40,715,496.00	-1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(36,088,707.91)	(40,621,496.00)	12.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	52,845,543.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			52,845,543.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			16,756,835.09	(40,621,496.00)	-342.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,750,299.97	43,199,518.41	61.5%
b) Audit Adjustments		9793	(307,616.65)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			26,442,683.32	43,199,518.41	63.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,442,683.32	43,199,518.41	63.4%
2) Ending Balance, June 30 (E + F1e)					
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	43,199,518.41	2,578,022.41	-94.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	94,000.00	94,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,183,818.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,277,818.00	94,000.00	-98.2%
TOTAL, REVENUES			5,277,818.00	94,000.00	-98.2%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	219,540.00	104,637.00	-52.3%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	162,670.00	221,090.00	35.9%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			382,210.00	325,727.00	-14.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	96,967.00	85,830.00	-11.5%
OASDI/Medicare/Alternative		3301-3302	29,239.00	24,227.00	-17.1%
Health and Welfare Benefits		3401-3402	44,945.00	11,199.00	-75.1%
Unemployment Insurance		3501-3502	1,911.00	164.00	-91.4%
Workers' Compensation		3601-3602	8,219.00	7,370.00	-10.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			181,281.00	128,790.00	-29.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,250.00	301.00	-75.9%
Noncapitalized Equipment		4400	75,846.00	45,188.00	-40.4%
TOTAL, BOOKS AND SUPPLIES			77,096.00	45,489.00	-41.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	21,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,500.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	39,939,714.91	40,037,671.00	0.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	764,724.00	177,819.00	-76.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			40,704,438.91	40,215,490.00	-1.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			41,366,525.91	40,715,496.00	-1.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	52,845,543.00	0.00	-100.0%
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			52,845,543.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			52,845,543.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,277,818.00	94,000.00	-98.2%
5) TOTAL, REVENUES			5,277,818.00	94,000.00	-98.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		41,364,025.91	40,715,496.00	-1.6%
9) Other Outgo	9000-9999	Except 7600-7699	2,500.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			41,366,525.91	40,715,496.00	-1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(36,088,707.91)	(40,621,496.00)	12.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	52,845,543.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			52,845,543.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			16,756,835.09	(40,621,496.00)	-342.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,750,299.97	43,199,518.41	61.5%
b) Audit Adjustments		9793	(307,616.65)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			26,442,683.32	43,199,518.41	63.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,442,683.32	43,199,518.41	63.4%
2) Ending Balance, June 30 (E + F1e)			43,199,518.41	2,578,022.41	-94.0%
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	43,199,518.41	2,578,022.41	-94.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	43,199,518.41	2,578,022.41
Total, Restricted Balance		43,199,518.41	2,578,022.41



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	988,835.00	988,835.00	0.0%
5) TOTAL, REVENUES			988,835.00	988,835.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	35,378.00	29,317.00	-17.1%
3) Employee Benefits		3000-3999	17,718.00	12,530.00	-29.3%
4) Books and Supplies		4000-4999	92,500.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	506,453.00	127,847.00	-74.8%
6) Capital Outlay		6000-6999	2,734,705.00	253,449.00	-90.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,386,754.00	423,143.00	-87.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,397,919.00)	565,692.00	-123.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,397,919.00)	565,692.00	-123.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,330,151.06	932,232.06	-72.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,330,151.06	932,232.06	-72.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,330,151.06	932,232.06	-72.0%
2) Ending Balance, June 30 (E + F1e)			932,232.06	1,497,924.06	60.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	926,361.69	1,489,118.69	60.7%
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	5,870.37	8,805.37	50.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	22,335.00	22,335.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	966,500.00	966,500.00	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			988,835.00	988,835.00	0.0%
TOTAL, REVENUES			988,835.00	988,835.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	12,234.00	5,814.00	-52.5%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	23,144.00	23,503.00	1.6%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			35,378.00	29,317.00	-17.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,975.00	7,731.00	-13.9%
OASDI/Medicare/Alternative		3301-3302	2,706.00	2,111.00	-22.0%
Health and Welfare Benefits		3401-3402	5,099.00	2,009.00	-60.6%
Unemployment Insurance		3501-3502	177.00	15.00	-91.5%
Workers' Compensation		3601-3602	761.00	664.00	-12.7%
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			17,718.00	12,530.00	-29.3%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	92,500.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			92,500.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	67,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	438,953.00	127,847.00	-70.9%
Communications		5900	500.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			506,453.00	127,847.00	-74.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,734,705.00	253,449.00	-90.7%
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			2,734,705.00	253,449.00	-90.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,386,754.00	423,143.00	-87.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	988,835.00	988,835.00	0.0%
5) TOTAL, REVENUES			988,835.00	988,835.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,386,754.00	423,143.00	-87.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,386,754.00	423,143.00	-87.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(2,397,919.00)	565,692.00	-123.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(2,397,919.00)	565,692.00	-123.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,330,151.06	932,232.06	-72.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,330,151.06	932,232.06	-72.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,330,151.06	932,232.06	-72.0%
2) Ending Balance, June 30 (E + F1e)			932,232.06	1,497,924.06	60.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	926,361.69	1,489,118.69	60.7%
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	5,870.37	8,805.37	50.0%
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	2023-24
			Estimated Actuals	Budget
	9010	Other Restricted Local	926,361.69	1,489,118.69
Total, Restricted Balance			926,361.69	1,489,118.69

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	418,738.00	418,738.00	0.0%
4) Other Local Revenue		8600-8799	2,177,084.00	2,177,084.00	0.0%
5) TOTAL, REVENUES			2,595,822.00	2,595,822.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,793,722.00	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			2,793,722.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(197,900.00)	2,595,822.00	-1,411.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(197,900.00)	2,595,822.00	-1,411.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,952,093.30	2,754,193.30	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,952,093.30	2,754,193.30	-6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,952,093.30	2,754,193.30	-6.7%
2) Ending Balance, June 30 (E + F1e)			2,754,193.30	5,350,015.30	94.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,754,193.30	5,350,015.30	94.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	418,738.00	418,738.00	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			418,738.00	418,738.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,000.00	12,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,165,084.00	2,165,084.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,177,084.00	2,177,084.00	0.0%
TOTAL, REVENUES			2,595,822.00	2,595,822.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,793,722.00	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	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			2,793,722.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,793,722.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	418,738.00	418,738.00	0.0%
4) Other Local Revenue		8600-8799	2,177,084.00	2,177,084.00	0.0%
5) TOTAL, REVENUES			2,595,822.00	2,595,822.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,793,722.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,793,722.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(197,900.00)	2,595,822.00	-1,411.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(197,900.00)	2,595,822.00	-1,411.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,952,093.30	2,754,193.30	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,952,093.30	2,754,193.30	-6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,952,093.30	2,754,193.30	-6.7%
2) Ending Balance, June 30 (E + F1e)			2,754,193.30	5,350,015.30	94.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,754,193.30	5,350,015.30	94.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
7710	State School Facilities Projects	2,754,193.30	5,350,015.30
Total, Restricted Balance		2,754,193.30	5,350,015.30

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	712.00	712.00	0.0%
5) TOTAL, REVENUES			712.00	712.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,030.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	40,500.00	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			45,530.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(44,818.00)	712.00	-101.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(44,818.00)	712.00	-101.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,187,051.04	1,142,233.04	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,187,051.04	1,142,233.04	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,187,051.04	1,142,233.04	-3.8%
2) Ending Balance, June 30 (E + F1e)			1,142,233.04	1,142,945.04	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	183,902.04	184,614.04	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	958,331.00	958,331.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	712.00	712.00	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			712.00	712.00	0.0%
TOTAL, REVENUES			712.00	712.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	5,030.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,030.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	40,500.00	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	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			40,500.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			45,530.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					

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



Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	712.00	712.00	0.0%
5) TOTAL, REVENUES			712.00	712.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		45,530.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			45,530.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(44,818.00)	712.00	-101.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(44,818.00)	712.00	-101.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,187,051.04	1,142,233.04	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,187,051.04	1,142,233.04	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,187,051.04	1,142,233.04	-3.8%
2) Ending Balance, June 30 (E + F1e)			1,142,233.04	1,142,945.04	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	183,902.04	184,614.04	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	958,331.00	958,331.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6230	California Clean Energy Jobs Act	23,502.31	23,502.31
9010	Other Restricted Local	160,399.73	161,111.73
Total, Restricted Balance		183,902.04	184,614.04

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	61,620.00	61,620.00	0.0%
4) Other Local Revenue		8600-8799	24,195,168.00	24,195,168.00	0.0%
5) TOTAL, REVENUES			24,256,788.00	24,256,788.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	17,585,886.00	17,585,886.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,585,886.00	17,585,886.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,670,902.00	6,670,902.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,607,053.00	2,607,053.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,607,053.00	2,607,053.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,277,955.00	9,277,955.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,972,510.15	37,250,465.15	33.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,972,510.15	37,250,465.15	33.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,972,510.15	37,250,465.15	33.2%
2) Ending Balance, June 30 (E + F1e)			37,250,465.15	46,528,420.15	24.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	37,250,465.15	46,528,420.15	24.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	61,620.00	61,620.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			61,620.00	61,620.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	22,801,282.00	22,801,282.00	0.0%
Unsecured Roll		8612	677,012.00	677,012.00	0.0%
Prior Years' Taxes		8613	10,704.00	10,704.00	0.0%
Supplemental Taxes		8614	629,490.00	629,490.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	76,680.00	76,680.00	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			24,195,168.00	24,195,168.00	0.0%
TOTAL, REVENUES			24,256,788.00	24,256,788.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	8,235,464.00	8,235,464.00	0.0%
Bond Interest and Other Service Charges		7434	9,350,422.00	9,350,422.00	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)			17,585,886.00	17,585,886.00	0.0%
TOTAL, EXPENDITURES			17,585,886.00	17,585,886.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	2,607,053.00	2,607,053.00	0.0%
(c) TOTAL, SOURCES			2,607,053.00	2,607,053.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,607,053.00	2,607,053.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	61,620.00	61,620.00	0.0%
4) Other Local Revenue		8600-8799	24,195,168.00	24,195,168.00	0.0%
5) TOTAL, REVENUES			24,256,788.00	24,256,788.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	17,585,886.00	17,585,886.00	0.0%
10) TOTAL, EXPENDITURES			17,585,886.00	17,585,886.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			6,670,902.00	6,670,902.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,607,053.00	2,607,053.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,607,053.00	2,607,053.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			9,277,955.00	9,277,955.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,972,510.15	37,250,465.15	33.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,972,510.15	37,250,465.15	33.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,972,510.15	37,250,465.15	33.2%
2) Ending Balance, June 30 (E + F1e)			37,250,465.15	46,528,420.15	24.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	37,250,465.15	46,528,420.15	24.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	37,250,465.15	46,528,420.15
Total, Restricted Balance		37,250,465.15	46,528,420.15

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	325.00	325.00	0.0%
4) Other Local Revenue		8600-8799	316,657.00	316,657.00	0.0%
5) TOTAL, REVENUES			316,982.00	316,982.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	352,726.00	352,726.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			352,726.00	352,726.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(35,744.00)	(35,744.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(35,744.00)	(35,744.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	502,705.59	466,961.59	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			502,705.59	466,961.59	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			502,705.59	466,961.59	-7.1%
2) Ending Balance, June 30 (E + F1e)			466,961.59	431,217.59	-7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	466,961.59	431,217.59	-7.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	325.00	325.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			325.00	325.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	301,479.00	301,479.00	0.0%
Unsecured Roll		8612	6,732.00	6,732.00	0.0%
Prior Years' Taxes		8613	156.00	156.00	0.0%
Supplemental Taxes		8614	6,800.00	6,800.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,490.00	1,490.00	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			316,657.00	316,657.00	0.0%
TOTAL, REVENUES			316,982.00	316,982.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	295,000.00	295,000.00	0.0%
Bond Interest and Other Service Charges		7434	57,726.00	57,726.00	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)			352,726.00	352,726.00	0.0%
TOTAL, EXPENDITURES			352,726.00	352,726.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	325.00	325.00	0.0%
4) Other Local Revenue		8600-8799	316,657.00	316,657.00	0.0%
5) TOTAL, REVENUES			316,982.00	316,982.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	352,726.00	352,726.00	0.0%
10) TOTAL, EXPENDITURES			352,726.00	352,726.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(35,744.00)	(35,744.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(35,744.00)	(35,744.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	502,705.59	466,961.59	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			502,705.59	466,961.59	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			502,705.59	466,961.59	-7.1%
2) Ending Balance, June 30 (E + F1e)			466,961.59	431,217.59	-7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	466,961.59	431,217.59	-7.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	466,961.59	431,217.59
Total, Restricted Balance		466,961.59	431,217.59

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	145,271.14	145,271.14	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,271.14	145,271.14	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			145,271.14	145,271.14	0.0%
2) Ending Net Position, June 30 (E + F1e)			145,271.14	145,271.14	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	145,271.14	145,271.14	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
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%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	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 - 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 EXPENSES			0.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	145,271.14	145,271.14	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,271.14	145,271.14	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			145,271.14	145,271.14	0.0%
2) Ending Net Position, June 30 (E + F1e)			145,271.14	145,271.14	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	145,271.14	145,271.14	0.0%



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

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,267.59	11,267.59	12,309.38	10,826.54	10,826.54	11,912.43
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	11,267.59	11,267.59	12,309.38	10,826.54	10,826.54	11,912.43
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	11,267.59	11,267.59	12,309.38	10,826.54	10,826.54	11,912.43
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	264.25	280.00	264.25	280.00	280.00	280.00
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	264.25	280.00	264.25	280.00	280.00	280.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	264.25	280.00	264.25	280.00	280.00	280.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	13,504,843.00	0.00	13,504,843.00	0.00	0.00	13,504,843.00
Work in Progress	37,622,584.00	(307,615.00)	37,314,969.00	18,097,793.00	10,923,694.00	44,489,068.00
Total capital assets not being depreciated	51,127,427.00	(307,615.00)	50,819,812.00	18,097,793.00	10,923,694.00	57,993,911.00
Capital assets being depreciated:						
Land Improvements	32,069,247.00	0.00	32,069,247.00	567,193.00	0.00	32,636,440.00
Buildings	382,815,118.00	0.00	382,815,118.00	10,963,537.00	0.00	393,778,655.00
Equipment	31,576,699.00	0.00	31,576,699.00	330,317.00	0.00	31,907,016.00
Total capital assets being depreciated	446,461,064.00	0.00	446,461,064.00	11,861,047.00	0.00	458,322,111.00
Accumulated Depreciation for:						
Land Improvements	(11,626,777.00)	0.00	(11,626,777.00)	(1,547,454.00)	0.00	(13,174,231.00)
Buildings	(152,349,943.00)	0.00	(152,349,943.00)	(13,017,630.00)	0.00	(165,367,573.00)
Equipment	(16,563,269.00)	1.00	(16,563,268.00)	(1,616,392.00)	0.00	(18,179,660.00)
Total accumulated depreciation	(180,539,989.00)	1.00	(180,539,988.00)	(16,181,476.00)	0.00	(196,721,464.00)
Total capital assets being depreciated, net excluding lease and subscription assets	265,921,075.00	1.00	265,921,076.00	(4,320,429.00)	0.00	261,600,647.00
Lease Assets		549,804.00	549,804.00	120,000.00		669,804.00
Accumulated amortization for lease assets		(108,752.00)	(108,752.00)	(25,000.00)		(133,752.00)
Total lease assets, net	0.00	441,052.00	441,052.00	95,000.00	0.00	536,052.00
Subscription Assets		0.00	0.00	0.00	0.00	0.00
Accumulated amortization for subscription assets		0.00	0.00	0.00	0.00	0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	317,048,502.00	133,438.00	317,181,940.00	13,872,364.00	10,923,694.00	320,130,610.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	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	
ESTIMATES THROUGH THE MONTH OF:		JUNE									
A. BEGINNING CASH			34,019,162.22	24,729,781.08	17,905,838.45	5,331,778.36	(4,103,617.58)	3,804,110.98	46,070,292.92	38,538,997.48	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019		572,154.90	572,154.90	1,625,500.32	1,029,878.82	1,029,878.82	1,625,500.32	1,029,878.82	1,029,878.82	
Property Taxes	8020-8079				484,272.50	4,898,124.56	23,956,274.71	55,491,029.18	7,537,381.34	405,377.51	
Miscellaneous Funds	8080-8099			(854,359.00)	(1,708,718.00)	(1,139,145.00)	(1,139,145.00)	(243,780.83)	(1,139,145.00)	(1,139,145.00)	
Federal Revenue	8100-8299		47,085.12	199,397.72	1,809,864.52	(162,967.46)	209,260.02	1,035,969.37	1,224,166.88	401,077.90	
Other State Revenue	8300-8599		76,632.00		1,246,449.86	225,688.25	1,578,993.00	1,443,218.57	284,541.71	894,238.66	
Other Local Revenue	8600-8799		191,109.70	1,057,390.69	1,280,097.87	1,551,490.42	1,016,174.13	1,211,477.53	1,674,760.41	1,174,034.34	
Interfund Transfers In	8910-8929										
All Other Financing Sources	8930-8979		2,543,331.00								
TOTAL RECEIPTS			3,430,312.72	974,584.31	4,737,467.07	6,403,069.59	26,651,435.68	60,563,414.14	10,611,584.16	2,765,462.23	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999		1,128,437.42	1,160,156.60	8,374,440.11	8,513,104.24	8,653,939.58	8,575,807.80	8,611,175.34	8,642,918.81	
Classified Salaries	2000-2999		1,832,772.48	2,153,945.13	3,529,227.05	3,890,312.05	3,760,602.26	3,630,724.98	3,518,260.84	3,732,282.61	
Employee Benefits	3000-3999		1,469,686.15	1,585,561.71	3,577,475.38	3,736,290.72	3,654,004.60	3,632,174.06	3,622,763.26	3,637,966.27	
Books and Supplies	4000-4999		355,736.66	929,921.90	1,416,367.18	1,314,282.92	666,393.66	674,761.99	636,649.57	661,274.02	
Services	5000-5999		1,410,585.28	2,927,872.58	1,618,466.16	2,256,207.97	1,934,553.04	1,618,738.94	1,866,648.03	1,744,954.91	
Capital Outlay	6000-6599		2,543,331.00	175,984.03	9,078.43	27,653.29	9,507.50	14,357.00	5,420.88	11,573.46	
Other Outgo	7000-7499		645,711.23	945,015.21	298,891.04	721,016.89	325,793.63	297,407.64	374,881.03	325,965.53	
Interfund Transfers Out	7600-7629										
All Other Financing Uses	7630-7699										
TOTAL DISBURSEMENTS			9,386,260.22	9,878,457.16	18,823,945.35	20,458,868.08	19,004,794.27	18,443,972.41	18,635,798.95	18,756,935.61	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
Cash Not In Treasury	9111-9199										
Accounts Receivable	9200-9299		3,602,726.21	2,236,723.02	1,385,621.86	4,747,601.94	260,589.27	145,273.55	495,272.06	1,202,139.74	
Due From Other Funds	9310										
Stores	9320										
Prepaid Expenditures	9330										
Other Current Assets	9340										
Lease Receivable	9380										
Deferred Outflows of Resources	9490										
SUBTOTAL		0.00	3,602,726.21	2,236,723.02	1,385,621.86	4,747,601.94	260,589.27	145,273.55	495,272.06	1,202,139.74	
<u>Liabilities and Deferred Inflows</u>											
Accounts Payable	9500-9599		6,936,159.85	156,792.80	(126,796.33)	127,199.39	(497.88)	(1,466.66)	2,352.71	(898.10)	
Due To Other Funds	9610										
Current Loans	9640										
Unearned Revenues	9650										
Deferred Inflows of Resources	9690										
SUBTOTAL		0.00	6,936,159.85	156,792.80	(126,796.33)	127,199.39	(497.88)	(1,466.66)	2,352.71	(898.10)	
<u>Nonoperating</u>											
Suspense Clearing	9910										
TOTAL BALANCE SHEET ITEMS			0.00	(3,333,433.64)	2,079,930.22	1,512,418.19	4,620,402.55	261,087.15	146,740.21	492,919.35	1,203,037.84

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
E. NET INCREASE/DECREASE (B - C + D)			(9,289,381.14)	(6,823,942.63)	(12,574,060.09)	(9,435,395.94)	7,907,728.56	42,266,181.94	(7,531,295.44)	(14,788,435.54)
F. ENDING CASH (A + E)			24,729,781.08	17,905,838.45	5,331,778.36	(4,103,617.58)	3,804,110.98	46,070,292.92	38,538,997.48	23,750,561.94
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		23,750,561.94	9,618,612.12	51,212,441.97	34,597,758.39				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,625,500.32	1,029,878.82	1,029,878.82	1,625,500.32	0.00		13,825,584.00	13,825,584.00
Property Taxes	8020-8079	513,830.87	58,683,262.45	716,090.23	13,250,186.65			165,935,830.00	165,935,830.00
Miscellaneous Funds	8080-8099	(1,993,504.67)	(996,752.33)	(996,752.33)	895,364.16			(10,455,083.00)	(10,455,083.00)
Federal Revenue	8100-8299	1,329,192.75	769,432.34	678,867.21	5,174,115.63			12,715,462.00	12,715,462.00
Other State Revenue	8300-8599	1,723,464.10	249,940.00	152,660.00	13,366,517.85			21,242,344.00	21,242,344.00
Other Local Revenue	8600-8799	1,062,893.23	1,478,408.68	1,129,470.72	2,292,324.28			15,119,632.00	15,119,632.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979				200,000.00			2,743,331.00	2,743,331.00
TOTAL RECEIPTS		4,261,376.60	61,214,169.96	2,710,214.65	36,804,008.89	0.00	0.00	221,127,100.00	221,127,100.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,618,231.59	9,049,739.58	8,923,106.45	9,559,370.48	0.00		89,810,428.00	89,810,428.00
Classified Salaries	2000-2999	3,637,576.60	3,902,397.02	3,870,446.43	3,997,495.55			41,456,043.00	41,456,043.00
Employee Benefits	3000-3999	3,626,905.57	3,792,115.26	3,650,247.46	17,631,643.56			53,616,834.00	53,616,834.00
Books and Supplies	4000-4999	599,795.71	663,668.09	673,376.80	1,922,387.50			10,514,616.00	10,514,616.00
Services	5000-5999	2,066,669.95	1,847,637.35	1,796,660.89	3,930,837.90			25,019,833.00	25,019,833.00
Capital Outlay	6000-6599	10,351.88	15,035.24	200,000.00	321,115.29			3,343,408.00	3,343,408.00
Other Outgo	7000-7499	330,782.94	357,643.22	290,223.62	223,080.02			5,136,412.00	5,136,412.00
Interfund Transfers Out	7600-7629				552,747.00			552,747.00	552,747.00
All Other Financing Uses	7630-7699				139,230.00			139,230.00	139,230.00
TOTAL DISBURSEMENTS		18,890,314.24	19,628,235.76	19,404,061.65	38,277,907.30	0.00	0.00	229,589,551.00	229,589,551.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	494,605.65	10,201.94	78,125.53	(13,768,702.33)			890,178.44	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		494,605.65	10,201.94	78,125.53	(13,768,702.33)	0.00	0.00	890,178.44	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(2,382.17)	2,306.29	(1,037.89)	(7,077,938.04)			13,793.97	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(2,382.17)	2,306.29	(1,037.89)	(7,077,938.04)	0.00	0.00	13,793.97	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		496,987.82	7,895.65	79,163.42	(6,690,764.29)	0.00	0.00	876,384.47	0.00
E. NET INCREASE/DECREASE (B - C + D)		(14,131,949.82)	41,593,829.85	(16,614,683.58)	(8,164,662.70)	0.00	0.00	(7,586,066.53)	(8,462,451.00)



Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
F. ENDING CASH (A + E)		9,618,612.12	51,212,441.97	34,597,758.39	26,433,095.69				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								26,433,095.69	

**Budget, July 1**  
**2022-23 Estimated Actuals**  
**GENERAL FUND**  
**Current Expense Formula/Minimum Classroom**  
**Compensation**

<b>PART I - CURRENT EXPENSE FORMULA</b>	<b>Total Expense for Year (1)</b>	<b>EDP No.</b>	<b>Reductions (See Note 1) (2)</b>	<b>EDP No.</b>	<b>Current Expense of Education (Col 1 - Col 2) (3)</b>	<b>EDP No.</b>	<b>Reductions (Extracted) (See Note 2) (4a)</b>	<b>Reductions (Overrides)* (See Note 2) (4b)</b>	<b>EDP No.</b>	<b>Current Expense- Part II (Col 3 - Col 4) (5)</b>	<b>EDP No.</b>
1000 - Certificated Salaries	89,188,375.00	301	93,706.00	303	89,094,669.00	305	145,149.00		307	88,949,520.00	309
2000 - Classified Salaries	39,464,921.00	311	1,896,111.00	313	37,568,810.00	315	541,904.00		317	37,026,906.00	319
3000 - Employee Benefits	54,656,440.00	321	863,307.00	323	53,793,133.00	325	182,099.00		327	53,611,034.00	329
4000 - Books, Supplies Equip Replace. (6500)	13,474,010.44	331	372,858.00	333	13,101,152.44	335	2,383,628.60		337	10,717,523.84	339
5000 - Services . . & 7300 - Indirect Costs	32,736,660.86	341	418,225.00	343	32,318,435.86	345	4,140,325.00		347	28,178,110.86	349
<b>TOTAL</b>					225,876,200.30	365			<b>TOTAL</b>	218,483,094.70	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.

<b>PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)</b>	<b>Object</b>	<b>EDP No.</b>
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	112,282,962.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS . . . . .	112,282,962.00	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. . . . .	51.39%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	51.39%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	3.61%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	218,483,094.70	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	7,887,239.72	

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


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

<b>PART I - CURRENT EXPENSE FORMULA</b>	<b>Total Expense for Year (1)</b>	<b>EDP No.</b>	<b>Reductions (See Note 1) (2)</b>	<b>EDP No.</b>	<b>Current Expense of Education (Col 1 - Col 2) (3)</b>	<b>EDP No.</b>	<b>Reductions (Extracted) (See Note 2) (4a)</b>	<b>Reductions (Overrides)* (See Note 2) (4b)</b>	<b>EDP No.</b>	<b>Current Expense- Part II (Col 3 - Col 4) (5)</b>	<b>EDP No.</b>
1000 - Certificated Salaries	89,810,428.00	301	76,736.00	303	89,733,692.00	305	170,841.00		307	89,562,851.00	309
2000 - Classified Salaries	41,456,043.00	311	1,899,348.00	313	39,556,695.00	315	522,746.00		317	39,033,949.00	319
3000 - Employee Benefits	53,616,834.00	321	619,809.00	323	52,997,025.00	325	232,365.00		327	52,764,660.00	329
4000 - Books, Supplies Equip Replace. (6500)	10,514,616.00	331	386,260.00	333	10,128,356.00	335	1,840,765.00		337	8,287,591.00	339
5000 - Services . . & 7300 - Indirect Costs	24,496,119.00	341	668,272.00	343	23,827,847.00	345	4,615,163.00		347	19,212,684.00	349
<b>TOTAL</b>					216,243,615.00	365			<b>TOTAL</b>	208,861,735.00	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.

<b>PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)</b>	<b>Object</b>	<b>EDP No.</b>
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	112,626,970.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS . . . . .	112,626,970.00	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. . . . .	53.92%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	53.92%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	1.08%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	208,861,735.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	2,255,706.74	

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


Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	316,036,111.00	3,664,390.00	319,700,501.00		8,580,000.00	311,120,501.00	9,190,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	3,138,253.00	(89,339.00)	3,048,914.00	2,543,331.00	1,946,796.00	3,645,449.00	1,527,858.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	780,252.00	0.00	780,252.00	250,000.00	0.00	1,030,252.00	0.00
Compensated Absences Payable	2,569,702.00	269,260.00	2,838,962.00	0.00	0.00	2,838,962.00	0.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	322,524,318.00	3,844,311.00	326,368,629.00	2,793,331.00	10,526,796.00	318,635,164.00	10,717,858.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	242,210,191.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	28,276,096.00
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	3,606,372.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,865,793.70
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,108,184.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	709,517.00
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	2,796,911.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			<p>0.00</p>
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>12,086,777.70</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p style="text-align: center;">All</p>	<p style="text-align: center;">All</p>	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	<p>222,397.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>			<p>Manually entered. Must not include expenditures in lines A or D1.</p>	
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>202,069,714.30</p>
<p><b>Section II - Expenditures Per ADA</b></p>				<p><b>2022-23 Annual ADA/Exps. Per ADA</b></p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				<p>11,547.59</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>17,498.86</p>



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.)	176,867,965.22	15,117.01
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)	176,867,965.22	15,117.01
B. Required effort (Line A.2 times 90%)	159,181,168.70	13,605.31
C. Current year expenditures (Line I.E and Line II.B)	202,069,714.30	17,498.86
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>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.)</p>	MOE Met	
<p>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)</p>	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<p><b>Description of Adjustments</b></p>	<p><b>Total Expenditures</b></p>	<p><b>Expenditures Per ADA</b></p>
<p>Total adjustments to base expenditures</p>	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) 7,965,226.00
- 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) 178,362,404.00

**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) 4.47%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 7,961,603.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 3,107,479.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	65,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,162,761.92
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)	1,790.24
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)	12,298,634.16
9. Carry-Forward Adjustment (Part IV, Line F)	(469,400.39)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,829,233.77
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	129,660,834.30
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	32,624,771.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	26,315,116.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,757,371.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	3,540,034.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,359,718.00
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)	485,744.00
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)	406,276.00
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)	24,849,809.08
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)	38,259.77
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)	4,963,984.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,290,032.00
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)	232,291,949.14
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	5.29%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	5.09%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	12,298,634.16
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(619,165.61)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.23%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.23%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.24%) times Part III, Line B19); zero if positive	(469,400.39)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(469,400.39)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.09%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-234700.20) is applied to the current year calculation and the remainder (\$-234700.19) is deferred to one or more future years:	5.19%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-156466.80) is applied to the current year calculation and the remainder (\$-312933.59) is deferred to one or more future years:	5.23%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(469,400.39)

Approved indirect cost rate: 5.23%  
Highest rate used in any program: 5.24%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,166,098.00	61,152.00	5.24%
01	3010	3,705,251.00	193,785.00	5.23%
01	3182	834,402.00	43,639.00	5.23%
01	3212	4,875,151.00	254,970.00	5.23%
01	3213	2,620,403.00	137,047.00	5.23%
01	3312	557,852.00	18,924.00	3.39%
01	3410	342,202.00	17,898.00	5.23%
01	3550	129,331.00	4,488.00	3.47%
01	4035	684,754.00	35,813.00	5.23%
01	4127	277,994.00	14,538.00	5.23%
01	4203	444,438.00	23,244.00	5.23%
01	6010	1,317,355.00	65,860.00	5.00%
01	6266	825,159.00	43,156.00	5.23%
01	6387	858,919.00	40,166.00	4.68%
01	6388	709,021.00	22,540.00	3.18%
01	6546	1,051,976.00	40,137.00	3.82%
01	7220	345,260.00	8,357.00	2.42%
01	7413	18,780.00	983.00	5.23%
01	7422	831,365.00	43,480.00	5.23%
01	7435	5,941,713.00	306,592.00	5.16%
01	9010	3,711,280.70	53,822.00	1.45%
12	5025	547,054.00	25,534.00	4.67%
12	6105	4,327,871.00	207,780.00	4.80%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	863,872.33		423,499.74	1,287,372.07
2. State Lottery Revenue	8560	2,164,182.00		889,004.00	3,053,186.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,028,054.33	0.00	1,312,503.74	4,340,558.07
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	92,942.00		0.00	92,942.00
2. Classified Salaries	2000-2999	286,787.00		0.00	286,787.00
3. Employee Benefits	3000-3999	109,661.00		0.00	109,661.00
4. Books and Supplies	4000-4999	1,142,299.60		1,299,896.00	2,442,195.60
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	301,578.00			301,578.00
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	50,757.40		0.00	50,757.40
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,984,025.00	0.00	1,299,896.00	3,283,921.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	1,044,029.33	0.00	12,607.74	1,056,637.07
<b>D. COMMENTS:</b>					

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	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	165,522,098.00	4.61%	173,149,103.00	4.70%	181,281,284.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,719,713.00	-2.90%	3,611,754.00	-0.04%	3,610,175.00
4. Other Local Revenues	8600-8799	3,443,795.00	0.00%	3,443,795.00	0.00%	3,443,795.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	2,743,331.00	0.00%	2,743,331.00	0.00%	2,743,331.00
c. Contributions	8980-8999	(33,433,548.00)	0.00%	(33,433,548.00)	0.00%	(33,433,548.00)
6. Total (Sum lines A1 thru A5c)		141,995,389.00	5.30%	149,514,435.00	5.44%	157,645,037.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				69,214,319.00		70,403,647.00
b. Step & Column Adjustment				1,009,135.00		1,024,272.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				180,193.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	69,214,319.00	1.72%	70,403,647.00	1.45%	71,427,919.00
2. Classified Salaries						
a. Base Salaries				23,000,358.00		23,404,328.00
b. Step & Column Adjustment				345,005.00		350,180.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				58,965.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,000,358.00	1.76%	23,404,328.00	1.50%	23,754,508.00
3. Employee Benefits	3000-3999	29,172,486.00	2.07%	29,775,650.00	1.54%	30,235,643.00
4. Books and Supplies	4000-4999	4,371,499.00	0.00%	4,371,499.00	0.00%	4,371,499.00
5. Services and Other Operating Expenditures	5000-5999	16,788,453.00	4.54%	17,550,159.00	1.34%	17,784,570.00
6. Capital Outlay	6000-6999	2,770,760.00	0.00%	2,770,760.00	0.00%	2,770,760.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,349,588.00	0.00%	2,349,588.00	0.00%	2,349,588.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,780,148.00)	-8.42%	(1,630,280.00)	-5.80%	(1,535,805.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	552,747.00	-81.21%	103,887.00	0.00%	103,887.00
b. Other Uses	7630-7699	139,230.00	0.00%	139,230.00	0.00%	139,230.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		146,579,292.00	1.81%	149,238,468.00	1.45%	151,401,799.00



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)		(4,583,903.00)		275,967.00		6,243,238.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		19,687,612.93		15,103,709.93		15,379,676.93
2. Ending Fund Balance (Sum lines C and D1)		15,103,709.93		15,379,676.93		21,622,914.93
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	986,695.09				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,117,014.84		15,379,676.93		21,622,914.93
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,103,709.93		15,379,676.93		21,622,914.93
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,117,014.84		15,379,676.93		21,622,914.93
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	14,150,076.48		14,300,076.00		14,400,076.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		28,267,091.32		29,679,752.93		36,022,990.93
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Salaries using the one-time Federal and State funds have been adjusted as the funds are spent.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	3,784,233.00	0.00%	3,784,233.00	0.00%	3,784,233.00
2. Federal Revenues	8100-8299	12,715,462.00	-46.53%	6,799,418.00	0.00%	6,799,418.00
3. Other State Revenues	8300-8599	17,522,631.00	0.00%	17,522,631.00	0.00%	17,522,631.00
4. Other Local Revenues	8600-8799	11,675,837.00	0.00%	11,675,837.00	0.00%	11,675,837.00
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	33,433,548.00	0.00%	33,433,548.00	0.00%	33,433,548.00
6. Total (Sum lines A1 thru A5c)		79,131,711.00	-7.48%	73,215,667.00	0.00%	73,215,667.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				20,596,109.00		20,316,279.00
b. Step & Column Adjustment				306,691.00		311,291.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(586,521.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,596,109.00	-1.36%	20,316,279.00	1.53%	20,627,570.00
2. Classified Salaries						
a. Base Salaries				18,455,685.00		17,100,685.00
b. Step & Column Adjustment				276,835.00		280,988.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,631,835.00)		(10,500.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,455,685.00	-7.34%	17,100,685.00	1.58%	17,371,173.00
3. Employee Benefits	3000-3999	24,444,348.00	-6.64%	22,820,782.00	-7.37%	21,138,419.00
4. Books and Supplies	4000-4999	6,143,117.00	0.28%	6,160,196.00	0.00%	6,160,171.00
5. Services and Other Operating Expenditures	5000-5999	8,231,380.00	-6.35%	7,708,971.00	-15.54%	6,510,915.00
6. Capital Outlay	6000-6999	572,648.00	0.00%	572,648.00	0.00%	572,648.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,310,538.00	0.00%	3,310,538.00	0.00%	3,310,538.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,256,434.00	-11.93%	1,106,566.00	-8.54%	1,012,091.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		83,010,259.00	-4.71%	79,096,665.00	-3.03%	76,703,525.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(3,878,548.00)		(5,880,998.00)		(3,487,858.00)

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)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,247,404.25		9,368,856.25		3,487,858.25
2. Ending Fund Balance (Sum lines C and D1)		9,368,856.25		3,487,858.25		.25
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	9,368,856.44		3,487,858.25		.25
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	(.19)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,368,856.25		3,487,858.25		.25
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Salaries using the one-time Federal and State funds have been adjusted as the funds are spent.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	169,306,331.00	4.50%	176,933,336.00	4.60%	185,065,517.00
2. Federal Revenues	8100-8299	12,715,462.00	-46.53%	6,799,418.00	0.00%	6,799,418.00
3. Other State Revenues	8300-8599	21,242,344.00	-0.51%	21,134,385.00	-0.01%	21,132,806.00
4. Other Local Revenues	8600-8799	15,119,632.00	0.00%	15,119,632.00	0.00%	15,119,632.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	2,743,331.00	0.00%	2,743,331.00	0.00%	2,743,331.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		221,127,100.00	0.72%	222,730,102.00	3.65%	230,860,704.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				89,810,428.00		90,719,926.00
b. Step & Column Adjustment				1,315,826.00		1,335,563.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(406,328.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	89,810,428.00	1.01%	90,719,926.00	1.47%	92,055,489.00
2. Classified Salaries						
a. Base Salaries				41,456,043.00		40,505,013.00
b. Step & Column Adjustment				621,840.00		631,168.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,572,870.00)		(10,500.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,456,043.00	-2.29%	40,505,013.00	1.53%	41,125,681.00
3. Employee Benefits	3000-3999	53,616,834.00	-1.90%	52,596,432.00	-2.32%	51,374,062.00
4. Books and Supplies	4000-4999	10,514,616.00	0.16%	10,531,695.00	0.00%	10,531,670.00
5. Services and Other Operating Expenditures	5000-5999	25,019,833.00	0.96%	25,259,130.00	-3.82%	24,295,485.00
6. Capital Outlay	6000-6999	3,343,408.00	0.00%	3,343,408.00	0.00%	3,343,408.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,660,126.00	0.00%	5,660,126.00	0.00%	5,660,126.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(523,714.00)	0.00%	(523,714.00)	0.00%	(523,714.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	552,747.00	-81.21%	103,887.00	0.00%	103,887.00
b. Other Uses	7630-7699	139,230.00	0.00%	139,230.00	0.00%	139,230.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		229,589,551.00	-0.55%	228,335,133.00	-0.10%	228,105,324.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(8,462,451.00)		(5,605,031.00)		2,755,380.00

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)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		32,935,017.18		24,472,566.18		18,867,535.18
2. Ending Fund Balance (Sum lines C and D1)		24,472,566.18		18,867,535.18		21,622,915.18
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	9,368,856.44		3,487,858.25		.25
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	986,695.09		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,117,014.84		15,379,676.93		21,622,914.93
2. Unassigned/Unappropriated	9790	(.19)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,472,566.18		18,867,535.18		21,622,915.18
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,117,014.84		15,379,676.93		21,622,914.93
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.19)		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	14,150,076.48		14,300,076.00		14,400,076.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		28,267,091.13		29,679,752.93		36,022,990.93
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.31%		13.00%		15.79%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <hr/>						
<p>2. Special education pass-through funds</p> <p>(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)</p>						
		0.00		0.00		0.00
<p>2. District ADA</p> <p>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)</p>						
		10,826.54		10,471.42		10,243.26
<p>3. Calculating the Reserves</p>						
<p>a. Expenditures and Other Financing Uses (Line B11)</p>						
		229,589,551.00		228,335,133.00		228,105,324.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>						
		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>						
		229,589,551.00		228,335,133.00		228,105,324.00
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>						
		6,887,686.53		6,850,053.99		6,843,159.72
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>						
		6,887,686.53		6,850,053.99		6,843,159.72
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>						
		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(531,473.00)				
Other Sources/Uses Detail					0.00	709,517.00		
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	298,159.00	0.00				
Other Sources/Uses Detail					103,887.00	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	0.00	0.00	233,314.00	0.00				
Other Sources/Uses Detail					605,630.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA 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
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		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	531,473.00	(531,473.00)	709,517.00	709,517.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(523,714.00)				
Other Sources/Uses Detail					0.00	552,747.00		
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	298,159.00	0.00				
Other Sources/Uses Detail					103,887.00	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	0.00	225,555.00	0.00				
Other Sources/Uses Detail					448,860.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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								
<b>TOTALS</b>	0.00	0.00	523,714.00	(523,714.00)	552,747.00	552,747.00		

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	10,826.54	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

**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	12,457	12,456		
Charter School	280	272		
<b>Total ADA</b>	<b>12,737</b>	<b>12,728</b>	<b>0.1%</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	12,461	12,456		
Charter School	0			
<b>Total ADA</b>	<b>12,461</b>	<b>12,456</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	12,116	12,309		
Charter School	0	0		
<b>Total ADA</b>	<b>12,116</b>	<b>12,309</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	11,912			
Charter School	0			
<b>Total ADA</b>	<b>11,912</b>			

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**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2020-21)				
District Regular	12,935	14,205		
Charter School				
<b>Total Enrollment</b>	<b>12,935</b>	<b>14,205</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	12,706	13,891		
Charter School				
<b>Total Enrollment</b>	<b>12,706</b>	<b>13,891</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	12,346	12,299		
Charter School				
<b>Total Enrollment</b>	<b>12,346</b>	<b>12,299</b>	<b>0.4%</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	11,766			
Charter School				
<b>Total Enrollment</b>	<b>11,766</b>			

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)



3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
<b>Third Prior Year (2020-21)</b>			
District Regular	12,456	14,205	
Charter School	272	0	
<b>Total ADA/Enrollment</b>	<b>12,728</b>	<b>14,205</b>	<b>89.6%</b>
<b>Second Prior Year (2021-22)</b>			
District Regular	11,435	13,891	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>11,435</b>	<b>13,891</b>	<b>82.3%</b>
<b>First Prior Year (2022-23)</b>			
District Regular	11,268	12,299	
Charter School			
<b>Total ADA/Enrollment</b>	<b>11,268</b>	<b>12,299</b>	<b>91.6%</b>
Historical Average Ratio:			87.8%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>88.3%</b>

**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
<b>Budget Year (2023-24)</b>				
District Regular	10,827	11,766		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>10,827</b>	<b>11,766</b>	<b>92.0%</b>	<b>Not Met</b>
<b>1st Subsequent Year (2024-25)</b>				
District Regular	10,471	11,380		
Charter School				
<b>Total ADA/Enrollment</b>	<b>10,471</b>	<b>11,380</b>	<b>92.0%</b>	<b>Not Met</b>
<b>2nd Subsequent Year (2025-26)</b>				
District Regular	10,243	11,132		
Charter School				
<b>Total ADA/Enrollment</b>	<b>10,243</b>	<b>11,132</b>	<b>92.0%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

**Explanation:**  
(required if NOT met)

The standard percentage above is incorrect because the total enrollment for the historical data includes all three charter schools.

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)<sup>1</sup> 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<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> 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: Basic Aid

**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)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	12,309.38	11,912.43	11,368.64	10,906.05
b. Prior Year ADA (Funded)		12,309.38	11,912.43	11,368.64
c. Difference (Step 1a minus Step 1b)		(396.95)	(543.79)	(462.59)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(3.22%)	(4.56%)	(4.07%)
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		159,025,022.00	165,522,098.00	173,149,103.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		13,071,856.81	6,521,570.66	5,696,605.49
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		5.00%	(.62%)	(.78%)
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**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)	158,231,567.00	165,935,830.00	174,232,622.00	182,944,253.00
Percent Change from Previous Year		4.87%	5.00%	5.00%
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		<b>3.87% to 5.87%</b>	<b>4.00% to 6.00%</b>	<b>4.00% to 6.00%</b>

**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)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**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)	172,136,541.00	179,761,414.00	187,949,448.00	196,568,561.00
District's Projected Change in LCFF Revenue:		4.43%	4.55%	4.59%
<b>Basic Aid Standard</b>		<b>3.87% to 5.87%</b>	<b>4.00% to 6.00%</b>	<b>4.00% to 6.00%</b>
<b>Status:</b>		Met	Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2020-21)	104,998,810.88	
Second Prior Year (2021-22)	110,529,835.89	131,438,076.13	84.1%
First Prior Year (2022-23)	124,595,671.00	151,024,118.00	82.5%
	Historical Average Ratio:		83.7%

	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%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>80.7% to 86.7%</b>	<b>80.7% to 86.7%</b>	<b>80.7% to 86.7%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2023-24)	121,387,163.00		
1st Subsequent Year (2024-25)	123,583,625.00	148,995,351.00	82.9%	Met
2nd Subsequent Year (2025-26)	125,418,070.00	151,158,682.00	83.0%	Met

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

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

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

**Explanation:**  
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.00%	(.62%)	(.78%)
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-5.00% to 15.00%</b>	<b>-10.62% to 9.38%</b>	<b>-10.78% to 9.22%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	0% to 10.00%	-5.62% to 4.38%	-5.78% to 4.22%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2022-23)	21,234,132.00		
Budget Year (2023-24)	12,715,462.00	(40.12%)	Yes
1st Subsequent Year (2024-25)	6,799,418.00	(46.53%)	Yes
2nd Subsequent Year (2025-26)	6,799,418.00	0.00%	No

**Explanation:**  
(required if Yes)

Federal one-time relief funding decreases every year.

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

First Prior Year (2022-23)	32,357,889.00		
Budget Year (2023-24)	21,242,344.00	(34.35%)	Yes
1st Subsequent Year (2024-25)	21,134,385.00	(.51%)	No
2nd Subsequent Year (2025-26)	21,132,806.00	(.01%)	No

**Explanation:**  
(required if Yes)

State one-time funding was removed in 2023-24.

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

First Prior Year (2022-23)	15,828,118.00		
Budget Year (2023-24)	15,119,632.00	(4.48%)	Yes
1st Subsequent Year (2024-25)	15,119,632.00	0.00%	No
2nd Subsequent Year (2025-26)	15,119,632.00	0.00%	No

**Explanation:**  
(required if Yes)

Decrease due to SELPA funding model.

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

First Prior Year (2022-23)	13,474,010.44		
Budget Year (2023-24)	10,514,616.00	(21.96%)	Yes
1st Subsequent Year (2024-25)	10,531,695.00	.16%	No
2nd Subsequent Year (2025-26)	10,531,670.00	0.00%	No

**Explanation:**  
(required if Yes)

Expenditures using carry over or one-time funds were removed.

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

First Prior Year (2022-23)	33,268,133.86		
Budget Year (2023-24)	25,019,833.00	(24.79%)	Yes
1st Subsequent Year (2024-25)	25,259,130.00	.96%	No
2nd Subsequent Year (2025-26)	24,295,485.00	(3.82%)	No

**Explanation:**  
(required if Yes)

Expenditures using carry over or one-time funds were removed.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2022-23)	69,420,139.00		
Budget Year (2023-24)	49,077,438.00	(29.30%)	Not Met
1st Subsequent Year (2024-25)	43,053,435.00	(12.27%)	Not Met
2nd Subsequent Year (2025-26)	43,051,856.00	0.00%	Met

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

First Prior Year (2022-23)	46,742,144.30		
Budget Year (2023-24)	35,534,449.00	(23.98%)	Not Met
1st Subsequent Year (2024-25)	35,790,825.00	.72%	Met
2nd Subsequent Year (2025-26)	34,827,155.00	(2.69%)	Met

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

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

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

**Explanation:**  
Federal Revenue  
(linked from 6B  
if NOT met)

Federal one-time relief funding decreases every year.

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

State one-time funding was removed in 2023-24.

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

Decrease due to SELPA funding model.

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)

Expenditures using carry over or one-time funds were removed.

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

Expenditures using carry over or one-time funds were removed.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

<p>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)</p>	215,086,938.00			
<p>b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)</p>	0.00	3% Required	Budgeted Contribution <sup>1</sup>	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
<p>c. Net Budgeted Expenditures and Other Financing Uses</p>	215,086,938.00	6,452,608.14	6,452,715.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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



8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	34,573,105.58	38,467,719.84	32,650,994.32
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(.32)	(.05)	(.19)
e. Available Reserves (Lines 1a through 1d)	34,573,105.26	38,467,719.79	32,650,994.13
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	187,249,423.93	205,193,775.17	238,524,004.00
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)	187,249,423.93	205,193,775.17	238,524,004.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	18.5%	18.7%	13.7%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>6.2%</b>	<b>6.2%</b>	<b>4.6%</b>

<sup>1</sup>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.

<sup>2</sup>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)	8,265,133.17	124,505,524.08	N/A	Met
Second Prior Year (2021-22)	5,219,666.30	131,912,383.97	N/A	Met
First Prior Year (2022-23)	(6,442,999.00)	151,872,865.00	4.2%	Met
Budget Year (2023-24) (Information only)	(4,583,903.00)	146,579,292.00		

**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 <sup>1</sup>	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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	10,018,739.90	14,395,138.17	N/A		Met
Second Prior Year (2021-22)	12,681,497.17	20,910,945.63	N/A		Met
First Prior Year (2022-23)	17,699,185.63	26,130,611.93	N/A		Met
Budget Year (2023-24) (Information only)	19,687,612.93				

<sup>2</sup> 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<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.)	10,827	10,471	10,243
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**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?

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

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

\_\_\_\_\_

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Special Education Pass-through Funds	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)	229,589,551.00	228,335,133.00	228,105,324.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	229,589,551.00	228,335,133.00	228,105,324.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,887,686.53	6,850,053.99	6,843,159.72
6. Reserve Standard - by Amount			

	(\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b>			
	<b>(Greater of Line B5 or Line B6)</b>	<b>6,887,686.53</b>	<b>6,850,053.99</b>	<b>6,843,159.72</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	14,117,014.84	15,379,676.93	21,622,914.93
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(.19)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	14,150,076.48	14,300,076.00	14,400,076.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	28,267,091.13	29,679,752.93	36,022,990.93
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.31%	13.00%	15.79%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>6,887,686.53</b>	<b>6,850,053.99</b>	<b>6,843,159.72</b>
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)

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**SUPPLEMENTAL INFORMATION**

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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?

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

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)?

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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(22,482,995.00)			
Budget Year (2023-24)	(33,433,548.00)	10,950,553.00	48.7%	Not Met
1st Subsequent Year (2024-25)	(33,433,548.00)	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	(33,433,548.00)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
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
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2022-23)	709,517.00			
Budget Year (2023-24)	552,747.00	(156,770.00)	(22.1%)	Not Met
1st Subsequent Year (2024-25)	103,887.00	(448,860.00)	(81.2%)	Not Met
2nd Subsequent Year (2025-26)	103,887.00	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)

The increased contribution is the result of the restricted maintenance account moving from the unrestricted side of the budget to the restricted side. The contribution to special education also increased.

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

**Explanation:**

(required if NOT met)

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

**Explanation:**  
(required if NOT met)

Transfers out to Fund 12, Child Development, have been decreased as the program will adjust expenditures to match program revenue.

- 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<sup>1</sup> 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.

<sup>1</sup> 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:		Principal Balance as of July 1, 2023	
		Funding Sources (Revenues)			Debt Service (Expenditures)
		General Fund	Fund 51/52		
Leases	Various	General Fund	74XX	3,607,700	
Certificates of Participation					
General Obligation Bonds	Various	Fund 51/52	74XX	311,120,501	
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences	Various	Multiple Funds	1XXX/2XXX	2,838,962	

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
<b>TOTAL:</b>				<b>317,567,163</b>

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	2,108,184	2,351,333	2,351,333	2,351,333
Certificates of Participation				
General Obligation Bonds	17,541,660	17,487,334	16,809,267	17,443,195
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	100,000	100,000	100,000	100,000
Other Long-term Commitments (continued):				
Total Annual Payments:	19,749,844	19,938,667	19,260,600	19,894,528
<b>Has total annual payment increased over prior year (2022-23)?</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>Yes</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

The increases will be funded by property tax payments.

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

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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)

2 For the district's OPEB:  
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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?

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	6,711,695.00
b. OPEB plan(s) fiduciary net position (if applicable)	5,931,443.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	780,252.00
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	6/30/2021

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	450,000.00	450,000.00	450,000.00
d. Number of retirees receiving OPEB benefits	200.00	200.00	200.00

**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

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

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

**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	839.3522	840	790	790

**Certificated (Non-management) Salary and Benefit Negotiations**

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

Yes
-----

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

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

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

--

Negotiations Settled

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

May 25, 2021
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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?

Yes
-----

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

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End Date:

--

5. Salary settlement:

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
4,454,778	4,648,441	4,851,332
46.5%	47.0%	48.0%
5.0%	5.0%	5.0%

**Certificated (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

No		

--

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

**Certificated (Non-management) Step and Column Adjustments**

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

Yes	Yes	Yes
1,161,053	1,184,243	1,202,007
1.5%	1.5%	1.5%

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

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

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

Yes	Yes	Yes
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.):

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**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	733.5331	725	720	715

**Classified (Non-management) Salary and Benefit Negotiations**

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

Yes
-----

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

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

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

--

Negotiations Settled

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

May 21, 2021
--------------

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?

Yes
-----

If Yes, date of budget revision board adoption:

Jun 22, 2021
--------------

4. Period covered by the agreement:

Begin Date:		End Date:
-------------	--	-----------

5. Salary settlement:

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

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

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--



Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
3,749,937	3,912,959	4,083,749
46.5%	47.0%	48.0%
5.0%	5.0%	5.0%

**Classified (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

No		

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

**Classified (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Yes	Yes	Yes
548,697	559,656	568,051
1.5%	1.5%	1.5%

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

**Classified (Non-management) Attrition (layoffs and retirements)**

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

Yes	Yes	Yes
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	92	98	98	98

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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")

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes	Yes
219,717	0	0	
2.0%	0.0%	0.0%	

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
911,635	951,267	992,787
46.5%	47.0%	48.0%
5.0%	5.0%	5.0%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
189,972	193,767	196,673
1.5%	1.5%	1.5%

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
194,416	194,416	194,416
0.0%	0.0%	0.0%

**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 27, 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.

<b>A1.</b>	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
<b>A2.</b>	Is the system of personnel position control independent from the payroll system?	No
<b>A3.</b>	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
<b>A4.</b>	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
<b>A5.</b>	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
<b>A6.</b>	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
<b>A7.</b>	Is the district's financial system independent of the county office system?	Yes
<b>A8.</b>	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
<b>A9.</b>	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

**Comments:**  
 (optional)

**End of School District Budget Criteria and Standards Review**

Budget, July 1  
Estimated Actuals 2022-23  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Santa Barbara Unified

Santa Barbara County

Following is a chart of the various types of technical review checks and related requirements:

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

**CHECKFUNCTION - (Fatal)** - All FUNCTION codes must be valid. **Passed**

**CHECKFUND - (Fatal)** - All FUND codes must be valid. **Passed**

**CHECKGOAL - (Fatal)** - All GOAL codes must be valid. **Passed**

**CHECKOBJECT - (Fatal)** - All OBJECT codes must be valid. **Passed**

**CHECKRESOURCE - (Warning)** - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
09-7420- -0000-0000-9791 Explanation: Unspent funds remain for the State to collect.	7420	\$2,250.00
09-7420-0-0000-0000-9740 Explanation: Unspent funds remain for the State to collect.	7420	\$2,250.00
09-7420-0-0000-0000-979Z Explanation: Unspent funds remain for the State to collect.	7420	\$2,250.00

**CHK-FDXRS7690xOB8590 - (Fatal)** - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNCTIONxOBJECT - (Fatal)** - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxFUNCTION-A - (Warning)** - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-B - (Fatal)** - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

**CHK-FUNDxGOAL - (Warning)** - All FUND and GOAL account code combinations should be valid. **Passed**

**CHK-FUNDxOBJECT - (Fatal)** - All FUND and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxRESOURCE - (Warning)** - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
09-7420- -0000-0000-9791 Explanation: Unspent funds remain for the State to collect.	09	7420	\$2,250.00
09-7420-0-0000-0000-9740 Explanation: Unspent funds remain for the State to collect.	09	7420	\$2,250.00
09-7420-0-0000-0000-979Z Explanation: Unspent funds remain for the State to collect.	09	7420	\$2,250.00

**CHK-GOALxFUNCTION-A - (Fatal)** - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

**Passed**

**CHK-GOALxFUNCTION-B - (Fatal)** - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).

**Passed**

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

**Passed**

**CHK-RESOURCExOBJECTA - (Warning)** - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
09-7420-0-0000-0000-9740 Explanation: Unspent funds remain for the State to collect.	7420	9740	\$2,250.00

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.

**Passed**

**CHK-RS-LOCAL-DEFINED - (Fatal)** - All locally defined resource codes must roll up to a CDE defined resource code.

**Passed**

**PY-EFB=CY-BFB - (Fatal)** - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).

**Passed**

**PY-EFB=CY-BFB-RES - (Fatal)** - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.

**Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

**Passed**

**GENERAL LEDGER CHECKS**

**AR-AP-POSITIVE - (Warning)** - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

**Passed**

<b>CEFB-POSITIVE - (Fatal)</b> - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<b><u>Passed</u></b>
<b>CONTRIB-RESTR-REV - (Fatal)</b> - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<b><u>Passed</u></b>
<b>CONTRIB-UNREST-REV - (Fatal)</b> - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<b><u>Passed</u></b>
<b>DUE-FROM=DUE-TO - (Fatal)</b> - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<b><u>Passed</u></b>
<b>EFB-POSITIVE - (Warning)</b> - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>EPA-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<b><u>Passed</u></b>
<b>EXCESS-ASSIGN-REU - (Fatal)</b> - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<b><u>Passed</u></b>
<b>EXP-POSITIVE - (Warning)</b> - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<b><u>Passed</u></b>
<b>INTERFD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<b><u>Passed</u></b>
<b>INTERFD-IN-OUT - (Fatal)</b> - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<b><u>Passed</u></b>
<b>INTERFD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<b><u>Passed</u></b>
<b>INTERFD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<b><u>Passed</u></b>
<b>INTRA-FD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Fatal)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b><u>Passed</u></b>
<b>NET-INV-CAP-ASSETS - (Warning)</b> - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b><u>Passed</u></b>

**PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

**REV-POSITIVE - (Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

**RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

**SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

## **SUPPLEMENTAL CHECKS**

**ASSET-ACCUM-DEPR-NEG - (Fatal)** - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

**DEBT-ACTIVITY - (Informational)** - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

**DEBT-POSITIVE - (Fatal)** - In Form DEBT, long-term liability ending balances must be positive. **Passed**

## **EXPORT VALIDATION CHECKS**

**ADA-PROVIDE - (Fatal)** - Average Daily Attendance data (Form A) must be provided. **Passed**

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

**CHK-UNBALANCED-A - (Warning)** - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

**CHK-UNBALANCED-B - (Fatal)** - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

**FORM01-PROVIDE - (Fatal)** - Form 01 (Form 01I) must be opened and saved. **Passed**

**VERSION-CHECK - (Warning)** - All versions are current. **Passed**



Budget, July 1  
Budget 2023-24

**Technical Review Checks**

Phase - All

Display - All Technical Checks

**Santa Barbara Unified**

**Santa Barbara County**

Following is a chart of the various types of technical review checks and related requirements:

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

**CHECKFUNCTION** - (Fatal) - All FUNCTION codes must be valid.

**Passed**

**CHECKFUND** - (Fatal) - All FUND codes must be valid.

**Passed**

**CHECKGOAL** - (Fatal) - All GOAL codes must be valid.

**Passed**

**CHECKOBJECT** - (Fatal) - All OBJECT codes must be valid.

**Passed**

**CHECKRESOURCE** - (Warning) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

**Exception**

**ACCOUNT**

**FD - RS - PY - GO - FN - OB**

**RESOURCE**

**VALUE**

09-7420-0-0000-0000-9740	7420	\$2,250.00
Explanation: Unspent funds remain for the State to collect.		
09-7420-0-0000-0000-9791	7420	\$2,250.00
Explanation: Unspent funds remain for the State to collect.		
09-7420-0-0000-0000-979Z	7420	\$2,250.00
Explanation: Unspent funds remain for the State to collect.		

**CHK-FDXRS7690xOB8590** - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

**Passed**

**CHK-FUNCTIONxOBJECT** - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.

**Passed**

**CHK-FUNDxFUNCTION-A** - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.

**Passed**

**CHK-FUNDxFUNCTION-B** - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.

**Passed**

**CHK-FUNDxGOAL** - (Warning) - All FUND and GOAL account code combinations should be valid.

**Passed**

**CHK-FUNDxOBJECT** - (Fatal) - All FUND and OBJECT account code combinations must be valid.

**Passed**

**CHK-FUNDxRESOURCE - (Warning)** - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
09-7420-0-0000-0000-9740 Explanation: Unspent funds remain for the State to collect.	09	7420	\$2,250.00
09-7420-0-0000-0000-9791 Explanation: Unspent funds remain for the State to collect.	09	7420	\$2,250.00
09-7420-0-0000-0000-979Z Explanation: Unspent funds remain for the State to collect.	09	7420	\$2,250.00

**CHK-GOALxFUNCTION-A - (Fatal)** - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

**Passed**

**CHK-GOALxFUNCTION-B - (Fatal)** - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).

**Passed**

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

**Passed**

**CHK-RESOURCExOBJECTA - (Warning)** - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
09-7420-0-0000-0000-9740 Explanation: Unspent funds remain for the State to collect.	7420	9740	\$2,250.00

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.

**Passed**

**CHK-RS-LOCAL-DEFINED - (Fatal)** - All locally defined resource codes must roll up to a CDE defined resource code.

**Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

**Passed**

**GENERAL LEDGER CHECKS**

**CEFB-POSITIVE - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

**Passed**

**CONTRIB-RESTR-REV - (Fatal)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

**Passed**

**CONTRIB-UNREST-REV - (Fatal)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

**Passed**

<b>EFB-POSITIVE - (Warning)</b> - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>EPA-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<b><u>Passed</u></b>
<b>EXCESS-ASSIGN-REU - (Fatal)</b> - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<b><u>Passed</u></b>
<b>EXP-POSITIVE - (Warning)</b> - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<b><u>Passed</u></b>
<b>INTERFD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<b><u>Passed</u></b>
<b>INTERFD-IN-OUT - (Fatal)</b> - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<b><u>Passed</u></b>
<b>INTERFD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<b><u>Passed</u></b>
<b>INTERFD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<b><u>Passed</u></b>
<b>INTRA-FD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Fatal)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b><u>Passed</u></b>
<b>PASS-THRU-REV=EXP - (Warning)</b> - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<b><u>Passed</u></b>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<b><u>Passed</u></b>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<b><u>Passed</u></b>

**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

## **SUPPLEMENTAL CHECKS**

**CB-BALANCE-ABOVE-MIN - (Warning)** - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

**CB-BUDGET-CERTIFY - (Fatal)** - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

**CS-EXPLANATIONS - (Fatal)** - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

**CS-YES-NO - (Fatal)** - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

## **EXPORT VALIDATION CHECKS**

**ADA-PROVIDE - (Fatal)** - Average Daily Attendance data (Form A) must be provided. **Passed**

**BUDGET-CERT-PROVIDE - (Fatal)** - Budget Certification (Form CB) must be provided. **Passed**

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

**CHK-UNBALANCED-A - (Warning)** - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

**CHK-UNBALANCED-B - (Fatal)** - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

**CS-PROVIDE - (Fatal)** - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

**FORM01-PROVIDE - (Fatal)** - Form 01 (Form 01I) must be opened and saved. **Passed**

**MYP-PROVIDE - (Warning)** - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

**VERSION-CHECK - (Warning)** - All versions are current. **Passed**

**WK-COMP-CERT-PROVIDE - (Fatal)** - Workers' Compensation Certification (Form CC) must be provided. **Passed**