



**RUSD**

RIVERSIDE UNIFIED  
SCHOOL DISTRICT

2023-2024

# ADOPTED BUDGET



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# OUR DISTRICT

With schools dating back to the 1870s, the award-winning **Riverside Unified School District (RUSD)** is the 16th largest school district in California. RUSD educates nearly 40,000 TK-12 students across 50 schools in Riverside. The District serves a large portion of Riverside as well as the unincorporated areas of Highgrove and Woodcrest. RUSD is led by Ms. Renee Hill, the 12th Superintendent, and is governed by a Board of Education comprised of publicly elected officials who serve in five different trustee areas.

## MISSION

Riverside Unified School District provides engaging, innovative, and equitable learning experiences for all students.



## VALUES

### Community

We work diligently to build bridges between our schools and community in order to create rich learning experiences and opportunities for all. Strategic connections with our partners are core to the success of our District.

### Excellence

We value lifelong learning, personal integrity, achievement and accomplishment. We seek to inspire and empower students to reach their highest potential.

### Engagement

RUSD is committed to creating an engaging learning environment that promotes curriculum, programs, physical spaces, and the development of relationships that enable students to feel welcome, connected and inspired.

### Innovation

RUSD is future-oriented in the design of its schools and educational programs. Personalization, creativity, and technology are central to the District's approach to preparing students for an increasingly fast-paced world.

### Equity

We are committed to implementing inclusive practices and policies that honor the rich diversity of our District and the greater region. With a focus on positive outcomes for all, we will work diligently to ensure all students have their needs met, strengths fostered, and graduate prepared for success.

### Well-being

We cultivate graduates who succeed academically, are physically and mentally healthy, and are active and engaged citizens. The District strives to create safe and multidimensional educational environments that support students' development as they become well- rounded individuals.

# BOARD OF EDUCATION



**Dr. Angelo Farooq**  
President



**Mr. Dale Kinnear**  
Vice President



**Mr. Thomas R. Hunt**  
Clerk



**Mr. Brent Lee**  
Member



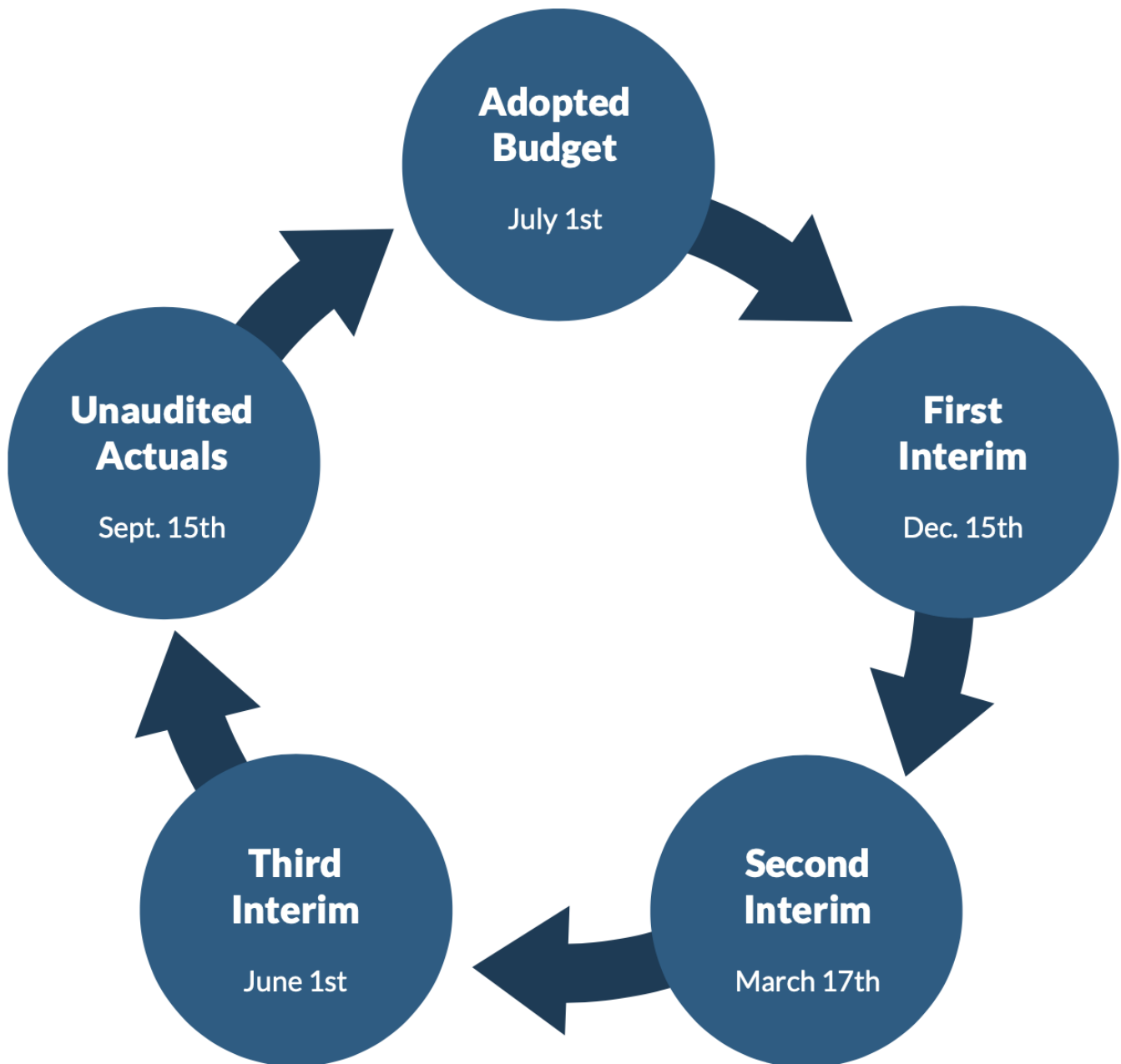
**Dr. Noemi Hernandez  
Alexander**  
Member



**Ms. Renee Hill**  
Superintendent

# BUDGET CYCLE

The Riverside Unified School District budget is a continuing cycle of planning, updating and reporting. The District's initial budget is for the fiscal year July 1 through June 30 and is adopted by July 1st. Updates are made to the initial budget throughout the fiscal year, and officially adopted with the First Period Interim Financial Report and the Second Period Interim Financial Report. If needed, a Third Period Interim Financial Report can be done.



# BUDGET POLICY

## BP 3100(a)

The Board of Education recognizes its critical responsibility for adopting a sound budget for each fiscal year which is aligned with the district's vision, goals, priorities, local control and accountability plan (LCAP), and other comprehensive plans. The district budget shall guide decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

*(cf. 0000 - Vision)*

*(cf. 0200 - Goals for the School District)*

*(cf. 0400 - Comprehensive Plans)*

*(cf. 0460 - Local Control and Accountability Plan) (cf. 3300 - Expenditures and Purchases)*

*(cf. 3460 - Financial Reports and Accountability) (cf. 9000 - Role of the Board)*

The district budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues for the following fiscal year, together with a comparison of revenues and expenditures for the current fiscal year. The budget shall also include the appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Government Code 7900- 7914. (Education Code 42122)

### **Budget Development and Adoption Process**

In order to provide guidance in the development of the budget, the Board shall annually establish budget priorities based on identified district needs and goals and on realistic projections of available funds.

The Superintendent or designee shall oversee the preparation of a proposed district budget for approval by the Board and shall involve appropriate staff in the development of budget projections.

The Board shall hold a public hearing on the proposed budget in accordance with Education Code 42103 and 42127.

*(cf. 9320 - Meetings and Notices)*

*(cf. 9322 - Agenda/Meeting Materials)*

*(cf. 9323 - Meeting Conduct)*

The Board shall adopt the district budget on or before July 1 of each year. (Education Code 42127)

At a public meeting held on a date after the public hearing on the budget, the Board shall adopt the budget following its adoption of the LCAP or an annual update to the LCAP at the same meeting. The budget shall include the expenditures necessary to implement the LCAP or the annual update to the LCAP. (Education Code 42127)

# BUDGET POLICY

## BP 3100(b)

The budget that is formally adopted by the Board shall adhere to the state's Standardized Account Code Structure as prescribed by the Superintendent of Public Instruction. (Education Code 42126, 42127)

The Superintendent or designee may supplement this format with additional information as necessary to effectively communicate the budget to the Board, staff, and public. No later than five days after the Board adopts the district budget or by July 1, whichever occurs first, the Board shall file with the County Superintendent of Schools the adopted district budget and supporting data. The budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

*(cf. 1340 - Access to District Records)*

If the County Superintendent disapproves or conditionally approves the district's budget, the Board shall review and respond to his/her recommendations at a public meeting on or before October 8. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)

### **Budget Advisory Committee**

The Superintendent or designee may appoint a budget advisory committee composed of staff, Board representatives, and/or members of the community and parent groups.

The committee shall submit recommendations during the budget development process and its duties shall be assigned each year based on district needs. All recommendations of the committee shall be advisory only and shall not be binding on the Board.

*(cf. 1220 - Citizen Advisory Committees)*

*(cf. 2230 - Representative and Deliberative Groups) (cf. 3350 - B Expenses)*

*(cf. 9130 - Board Committees)*

*(cf. 9140 - Board Representatives)*

### **Budget Criteria and Standards**

The Superintendent or designee shall develop a district budget in accordance with state criteria and standards specified in 5 CCR 15440-15450 as they relate to projections of average daily attendance (ADA), enrollment, ratio of ADA to enrollment, local control funding formula revenue, salaries and benefits, other revenues and expenditures, facilities maintenance, deficit spending, unrestricted general fund balance, and reserves. In addition, he/she shall provide the supplemental information specified in 5 CCR 15451 which addresses the methodology and budget assumptions used, contingent liabilities, use of one-time revenues for ongoing expenditures, use of ongoing revenues for one-time expenditures, contingent revenues, contributions, long-term commitments, unfunded liabilities, status of collective bargaining agreements, the LCAP, and LCAP expenditures. (Education Code 33128, 33128.3, 33129, 42127.01; 5 CCR 15440-15451)

# BUDGET POLICY

## BP 3100(b)

The district budget shall provide for increasing or improving services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students. Unduplicated students are students who are eligible for free or reduced-price meals, English learners, and/or foster youth. (Education Code 42238.07; 5 CCR 15496)

*(cf. 3553 - Free and Reduced Price Meals)*

*(cf. 6173.1 - Education for Foster Youth)*

*(cf. 6174 - Education for English Learners)*

The Board may establish other budget assumptions or parameters which may take into consideration the stability of funding sources, legal requirements and constraints on the use of funds, anticipated increases and/or decreases in the cost of services and supplies, program requirements, and any other factors necessary to ensure that the budget is a realistic plan for district revenues and expenditures.

*(cf. 2210 - Administrative Discretion Regarding Board Policy)*

*(cf. 3110 - Transfer of Funds)*

### **Fund Balance**

The district shall classify fund balances in compliance with Governmental Accounting Standards Board (GASB) Statement 54, as follows:

1. Nonspendable fund balance includes amounts that are not expected to be converted to cash, such as resources that are not in a spendable form (e.g., inventories and prepaids) or that are legally or contractually required to be maintained intact.
2. Restricted fund balance includes amounts constrained to specific purposes by their providers or by law.
3. Committed fund balance includes amounts constrained to specific purposes by the Board. For this purpose, all commitments of funds shall be approved by a majority vote of the Board. The constraints shall be imposed no later than the end of the reporting period (June 30), although the actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements.
4. Assigned fund balance includes amounts which are intended for a specific purpose but do not meet the criteria to be classified as restricted or committed.

The Board delegates authority to assign funds to the assigned fund balance to the Superintendent and authorizes the assignment of such funds to be made any time prior to the issuance of the financial statements. The Superintendent may further delegate the authority to assign funds at his/her discretion.

# BUDGET POLICY

## BP 3100(b)

5. Unassigned fund balance includes amounts that are available for any purpose. When multiple types of funds are available for an expenditure, the district may first utilize funds from the restricted fund balance as appropriate, then from the committed fund balance, then from the assigned fund balance, and lastly from the unassigned fund balance.

The Board intends to maintain a minimum assigned and unassigned fund balance in an amount the Board deems sufficient to maintain fiscal solvency and stability and to protect the district against unforeseen circumstances.

If the assigned and unassigned fund balance falls below the level set by the Board due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.

### **Long-Term Financial Obligations**

The district's current-year budget and multiyear projections shall include adequate provisions for addressing the district's long-term financial obligations, including, but not limited to, long-term obligations resulting from collective bargaining agreements, financing of facilities projects, unfunded or future liability for retiree benefits, and accrued workers' compensation claims.

### **Budget Amendments**

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which occur as a result of the funding made available by that Budget Act. (Education Code 42127)

Whenever revenues and expenditures change significantly throughout the year, the Superintendent or designee shall recommend budget amendments to ensure accurate projections of the district's net ending balance. When final figures for the prior-year budget are available, this information shall be used as soon as possible to update the current-year budget's beginning balance and projected revenues and expenditures.

In addition, budget amendments shall be submitted for Board approval as necessary when collective bargaining agreements are accepted, district income declines, increased revenues or unanticipated savings are made available to the district, program proposals are significantly different from those approved during budget adoption, interfund transfers are needed to meet actual program expenditures, and/or other significant changes occur that impact budget projections.

# FUND ACCOUNTING

The District accounts for its budget and expenditures according to the procedures outlined in the California School Accounting Manual (CSAM), published by the California Department of Education and approved by the California State Board of Education. Per Procedure 305 of the CSAM, “the accounting systems of local educational agencies (LEAs) are organized and operated on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording financial resources and liabilities.” The table below describes the funds used by the Riverside Unified School District.

## General Fund

Funds 03 and 06

As the District’s chief operating fund, the General Fund is used to account for ordinary operations of the District. Unrestricted dollars are accounted for in Fund 03 while restricted dollars (for a specific purpose) are accounted for in Fund 06.

## Special Revenue Funds

Funds 08, 11, 12 and 13

Special revenue funds are used to account for proceeds from specific sources and are restricted or committed to the financing of particular activities.

Fund 08: Associated Student Body

Fund 11: Adult Education Fund

Fund 12: Child Development Fund

Fund 13: Cafeteria Special Revenue Fund

## Capital Projects Funds

Funds 21, 25, 35 and 40

Capital projects funds are established to account for the acquisition or construction of major capital facilities or other capital assets.

Fund 21: Building Fund

Fund 25: Capital Facilities Fund

Fund 35: County School Facilities Fund

Fund 40: Special Reserve for Capital Outlay Projects

## Debt Service Funds

Funds 51 and 56

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

Fund 51: Bond Interest and Redemption Fund

Fund 56: Debt Service Fund

## Proprietary Fund – Internal Service

Fund 67

Internal service funds are established principally to render services to other organizational units of the District.

Fund 67: Self Insurance Fund

## Fiduciary Funds

Funds 71 and 73

Fiduciary funds are used to account for assets held in a trustee or agent capacity for others.

Fund 71: Retiree Benefit Fund

Fund 73: Foundation Private-Purpose Trust Fund

# THE GENERAL FUND

The General Fund is comprised of the Unrestricted and Restricted General Funds.

## **Unrestricted General Fund**

The Unrestricted General Fund contains revenues from the **Local Control Funding Formula (LCFF)** as well as other federal, state and local sources. Unrestricted state revenues other than the LCFF include a transportation reimbursement, the Mandate Block Grant that pays for portions of state mandates as well as Unrestricted Lottery funds. Local revenues are primarily interest and reimbursements.

The LCFF is a funding mechanism for California's TK-12 public schools. It was introduced in 2013 as a significant reform to the state's education finance system. The primary goal of the LCFF is to provide greater flexibility and local control over the allocation of resources to school districts, while also addressing educational equity and the needs of disadvantaged students.

Under the LCFF, funding for school districts is determined based on a per-pupil formula, taking into account the grade level of students and certain demographic factors. The formula assigns a base grant amount per student, which is then adjusted based on factors such as grade level and student characteristics, including low-income status, English language learner (ELL) status, and foster youth status.

The LCFF also establishes supplemental grants and concentration grants. The supplemental and concentration grants are additional funds allocated to districts based on the proportion of low-income, ELL, and foster youth students they serve. The supplemental grants are provided at a rate of 20% of the base grant per eligible student, and the concentration grants are provided at a rate of 65% of the base grant per eligible student over the threshold of 55% unduplicated.

## **Restricted General Fund**

Restricted programs or activities are those funded from revenue sources subject to constraints imposed by external resource providers or by law through constitutional provisions or enabling legislation (California School Accounting Manual). Restricted funds include federal, state and local funds such as Special Education, Title I, Expanded Learning Opportunities, Redevelopment and Restricted Lottery. A summary of all restricted expenditure budgets start on page 16.

# SUMMARY OF OTHER FUNDS

Fund	Description	Total Revenues	Total Expenditures	Other Financing Sources/Uses	Beginning Fund Balance	Ending Fund Balance
01	General Fund	\$740,112,310	\$749,151,429	-	\$277,495,543	\$268,456,424
08	Associated Student Bodies (ASB)	2,563,496	2,410,284	-	2,837,429	2,990,641
11	Adult Education	4,095,750	4,095,750	-	1,126,887	1,126,887
12	Child Development (State Preschool)	3,785,716	3,876,977	-	145,727	54,466
13	Cafeteria	30,603,567	29,323,369	-	29,541,104	30,821,302
21	Building (Measure O)	500,000	59,247,881	-	96,710,628	37,962,747
25	Capital Facilities (Developer Fees)	2,316,402	1,247,633	(1,570,155)	6,534,415	6,033,029
40	Capital Projects (CFD's & State Matching Funds)	6,938,651	12,215,525	-	26,671,445	21,394,571
56	Debt Service Fund	2,500	1,572,655	1,570,155	713,903	713,903
67	Self-Insurance	49,273,025	52,252,182	-	17,921,162	14,942,005
71	Retiree Benefit Fund Irrevocable Trust	1,600,000	145,000	-	24,604,735	26,059,735
73	Foundation Trust	-	-	-	242,208	242,208
<b>Totals</b>		<b>\$841,791,417</b>	<b>\$915,538,685</b>	<b>-</b>	<b>\$484,545,186</b>	<b>\$410,797,918</b>



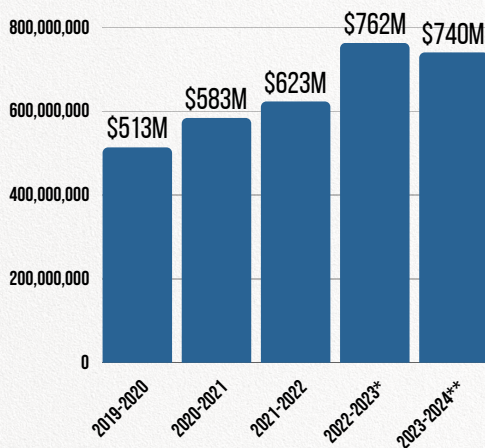
# RUSD

RIVERSIDE UNIFIED  
SCHOOL DISTRICT

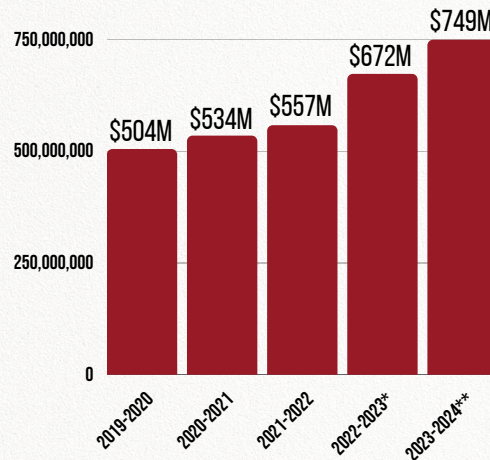
## KEY BUDGET HIGHLIGHTS

TK-12 PROJECTED  
ENROLLMENT:  
**39,217**

### REVENUES



### EXPENDITURES



\*Estimated Actuals \*\*Budget

### STAFFING

FULL TIME EQUIVALENCY (FTE)

**1,707** Classroom Teachers

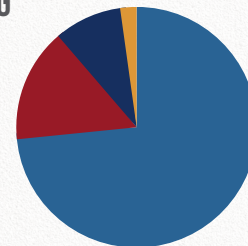
**507** Other Certificated

**1,594** Classified

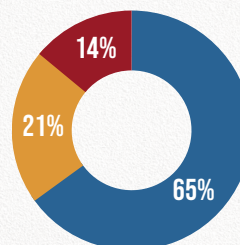
### FUNDING SOURCES

**73.4%** OF RUSD FUNDING COMES FROM LCFF FUNDING

- TOTAL LCFF FUNDS
- ALL OTHER STATE FUNDS
- ALL LOCAL FUNDS
- ALL STATE FUNDS



**86.3%** OF OUR  
EXPENDITURES ARE SPENT  
DIRECTLY ON STUDENT AND  
CLASSROOM SUPPORT



**Classroom and  
Student Support**  
**Direct to Student**  
**Other Supports**

**50**  
SCHOOLS

**29** ELEMENTARY SCHOOLS, **7** MIDDLE SCHOOLS  
**5** HIGH SCHOOLS, **9** SPECIALTY SCHOOLS

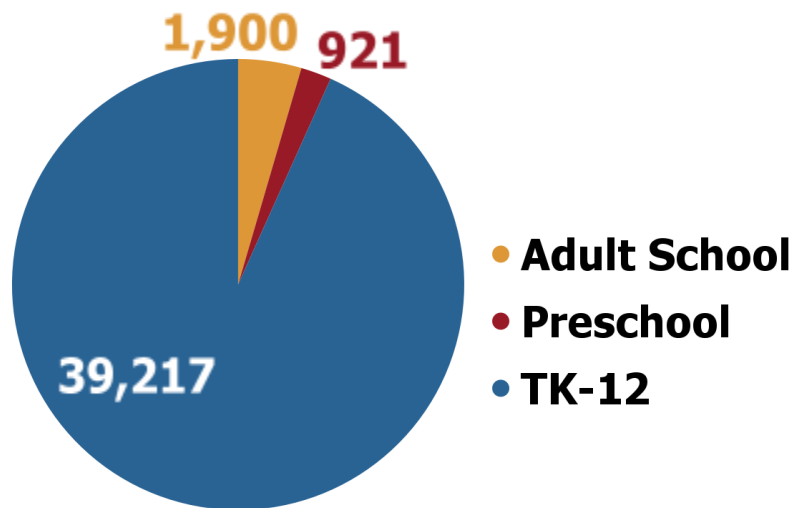
# BUDGET ASSUMPTIONS

Riverside Unified School District develops budget assumptions based on the Governor's May Revise, recommendations from School Services of California and the Local Control Funding Formula Calculator developed by the Fiscal Crisis & Management Assistance Team (FCMAT). Proposition 28 - Arts & Music in Education funding is not yet included in the budget as we await further details with the passing of the state budget and associated trailer bill language.

BUDGET ASSUMPTIONS	
LCFF Grant TK-3 (Per Student ADA)	\$13,995
LCFF Grant K-3 (Per Student ADA)	\$10,951
LCFF Grant 4-6 (Per Student ADA)	\$10,069
LCFF Grant 7-8 (Per Student ADA)	\$10,367
LCFF Grant 9-12 (Per Student ADA)	\$12,327
District Unduplicated Pupil Percentage (Single Year)	74.35%
District Unduplicated Pupil Percentage (3 Year Rolling)	74.71%
Statutory Cost of Living Allowance (State of California)	8.22%
School Days	180/181
TK-12 Projected Enrollment	39,217
Projected Average Daily Attendance (ADA) %	92.41%
Projected Average Daily Attendance (ADA)	37,723
Salary Step and Column	1.1%
State Teachers' Retirement System (STRS)	19.10%
Public Employee Retirement System (PERS)	26.68%
Routine Restricted Maintenance Contribution	3.00%
Fund Balance Reserve for Economic Uncertainties (Per Policy)	4.00%
Unrestricted Lottery (Per Student ADA)	\$170
Restricted Lottery (Per Student ADA)	\$67

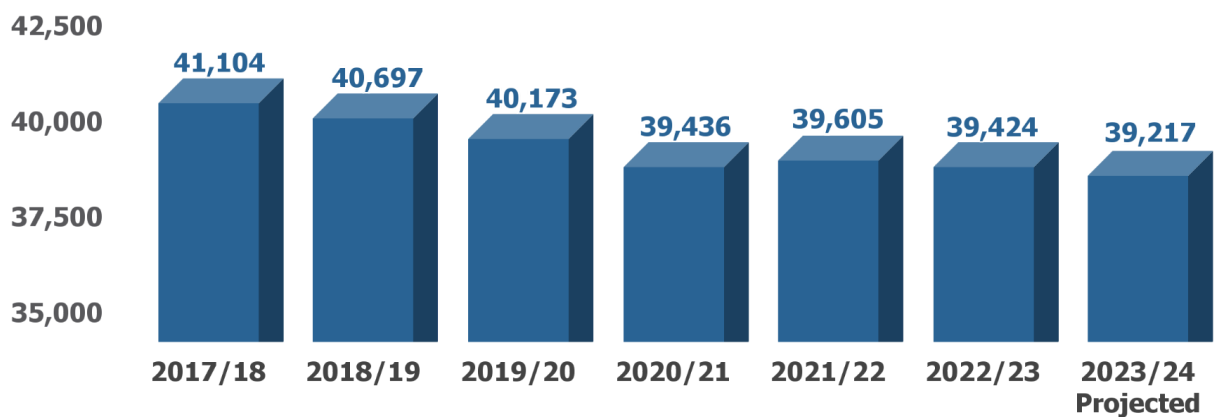
\* District Unduplicated pupils include Socioeconomically Disadvantaged, English Learners, and Foster Youth.

# 2023/2024 ENROLLMENT | 42,038



## TK-12 Historical Enrollment

Riverside Unified School District has been declining in enrollment for several years, with the exception of 2021/2022 which had some growth after the school closures in 2020. Below is a graph of enrollment from 2017/2018 to 2022/2023 and projected enrollment for 2023/2024.



# PROJECTED ENROLLMENT BY SCHOOL

2023/2024			
ELEMENTARY SCHOOLS		MIDDLE SCHOOLS	
Adams	471	Central	569
Alcott	661	Chemawa	830
Beatty	454	Earhart	797
Bryant	336	Gage	825
Castle View	750	Miller	825
Emerson	624	Sierra	909
Franklin	812	University	819
Fremont	592	TOTAL MIDDLE	5,574
Harrison	533	COMPREHENSIVE HIGH SCHOOLS	
Hawthorne	641	Arlington	1,994
Highgrove	785	King	2,829
Highland	735	North	2,133
Jackson	634	Poly	2,659
Jefferson	922	Ramona	2,219
Kennedy	819	TOTAL COMPREHENSIVE HIGH	11,834
Lake Mathews	810	SPECIALTY SCHOOLS	
Liberty	594	Adult School	1900
Longfellow	733	Educational Options Center	424
Madison	614	Lincoln	167
Magnolia	555	Non-public / County Operated	50
Monroe	559	Preschool	671
Mountain View	826	Project Team	54
Pachappa	668	Riverside STEM Academy	674
Rivera	705	Riverside Virtual School TK-6	379
Taft	605	Riverside Virtual School 7-12	674
Twain	998	Sunshine	250
Victoria	494	TOTAL SPECIALTY	5,243
Washington	789	TOTAL PROJECTED ENROLLMENT	
Woodcrest	668	42,038	
TOTAL ELEMENTARY	19,387		

# RESTRICTED PROGRAM EXPENDITURES

Riverside Unified School District's 2023/2024 Adopted Budget includes significant restricted revenues allocated for specific programs. These revenues have been provided from both federal and state sources with significant changes to two particular grants as part of the May Revise in order to free up dollars to fund other state TK-12 priorities.

- The Learning Recovery Grant, allocated to Riverside Unified in 2022/2023 in the amount of \$62.5M, was reduced to an estimated \$41.7M as part of the Governor's May Revise. We plan to spend \$9M in 2023/2024 for reduction of combination-grade classes at the elementary level, Psychologists and additional teachers in upper elementary grades.
- The Arts, Music and Instructional Materials Discretionary Block Grant was also allocated to Riverside Unified in 2022/2023 in the amount of \$24.3M, but was reduced to an estimated \$12.1M as part of the Governor's May Revise. On April 6, 2023, the Board of Education approved a plan to spend the dollars on retirement costs in order to free up Unrestricted General Funds for other Board priorities.

## 2023/2024 RESTRICTED PROGRAM (FUND 06) EXPENDITURES

RESOURCE/PROGRAM		EXPENDITURE BUDGET
2600	EXPANDED LEARNING OPPORTUNITIES PROGRAM	\$15,900,383
3010	TITLE I, PART A	10,632,604
3182	ESSA: SCHOOL IMPROVEMENT FUNDING FOR LEAS	330,181
3213	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III	30,335,884
3214	ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III: LEARNING LOSS MITIGATION	6,631,854
3218	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT: ESSER III STATE RESERVE EMERGENCY	1,872,230
3219	EXPANDED LEARNING OPPORTUNITIES (ELO) GRANT: ESSER III STATE RESERVE LEARNING LOSS	3,634,444
3310	SPECIAL ED: LOCAL ASSISTANCE	8,244,553
3311	SPECIAL ED: LOCAL ASSISTANCE, PRIVATE SCHOOL ISPS	13,569
3315	SPECIAL ED: PRESCHOOL	171,260
3327	SPECIAL ED: MENTAL HEALTH	403,313
3345	SPECIAL ED: PRESCHOOL STAFF DEVELOPMENT	1,132
3385	SPECIAL ED: EARLY INTERVENTION	134,487
3550	CARL D. PERKINS	310,605
4035	TITLE II, PART A	1,138,747
4127	TITLE IV, PART A	706,340
4203	TITLE III, ENGLISH LEARNER STUDENT	885,776
5210	HEAD START	1,526,328
5245	EARLY HEAD START- CHILD CARE PARTNERSHIP	110,608
5630	MCKINNEY-VENTO HOMELESS ASSISTANCE	126,000

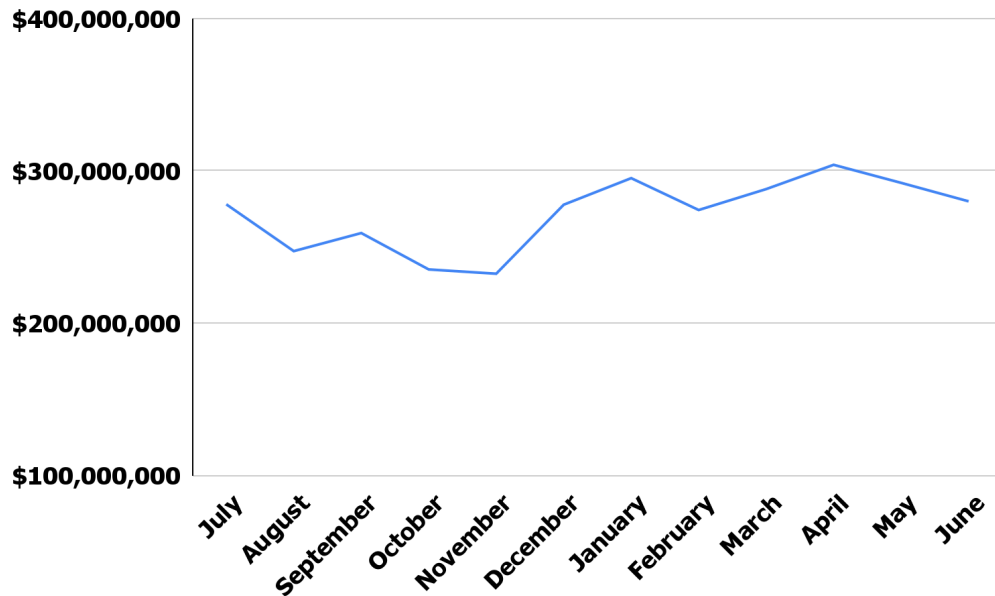
## 2023/2024 RESTRICTED PROGRAM (FUND 06) EXPENDITURES

RESOURCE/PROGRAM		EXPENDITURE BUDGET
5632	AMERICAN RESCUE PLAN-HOMELESS CHILDREN AND YOUTH	45,445
5634	AMERICAN RESCUE PLAN - HOMELESS CHILDREN AND YOUTH II	60,766
5911	NATIONAL ENDOWMENT FOR THE ARTS	80,000
6010	AFTER SCHOOL EDUCATION AND SAFETY	4,791,090
6266	EDUCATOR EFFECTIVENESS BLOCK GRANT	2,870,165
6300	LOTTERY INSTRUCTIONAL MATERIALS	2,531,811
6318	ANTI BIAS EDUCATION GRANT	182,395
6387	CAREER TECHNICAL EDUCATION INCENTIVE GRANT	1,547,603
6500	SPECIAL EDUCATION	93,716,634
6520	SPECIAL EDUCATION PROJECT WORKABILITY	353,016
6531	SPECIAL EDUCATION LOW INCIDENCE EQUIPMENT	1,573,552
6546	MENTAL HEALTH-RELATED SERVICES	2,463,901
6547	SPECIAL EDUCATION EARLY INTERVENTION PRESCHOOL GRANT	2,138,667
6762	ARTS, MUSIC, & INSTRUCTIONAL MATERIALS DISCRETIONARY BLOCK GRANT	12,141,605
7085	LEARNING COMMUNITIES FOR SCHOOL SUCCESS PROGRAM	870,651
7220	PARTNERSHIP ACADEMIES PROGRAM	378,950
7370	SUPPLEMENTARY PROGRAMS: SPECIALIZED SECONDARY	75,000
7412	A-G COMPLETION GRANT	1,137,969
7422	IN-PERSON INSTRUCTION	483,781
7425	EXPANDED LEARNING OPPORTUNITIES GRANT	1,624,564
7426	EXPANDED LEARNING OPPORTUNITIES GRANT PARAPROFESSIONALS	996,190
7435	LEARNING RECOVERY EMERGENCY BLOCK GRANT	9,038,451
7690	STRS ON BEHALF PENSION CONTRIBUTIONS	22,971,196
8150	ONGOING AND MAJOR MAINTENANCE	15,264,541
9008	K-12 STRONG WORKFORCE	2,000,000
9031	QUALITY RATING IMPROVEMENT SYSTEM	103,848
9039	PROJECT TEAM - BUSINESS	1,300
9075	RUHS-BH TOPSS GRANT	154,061
9098	MEDI-CAL BILLING OPTION	1,214,509
9099	CHILD CARE FACILITY STABILIZATION LICENSED STIPEND	20,668
9986	REDEVELOPMENT	11,778,807
TOTAL		\$275,721,434

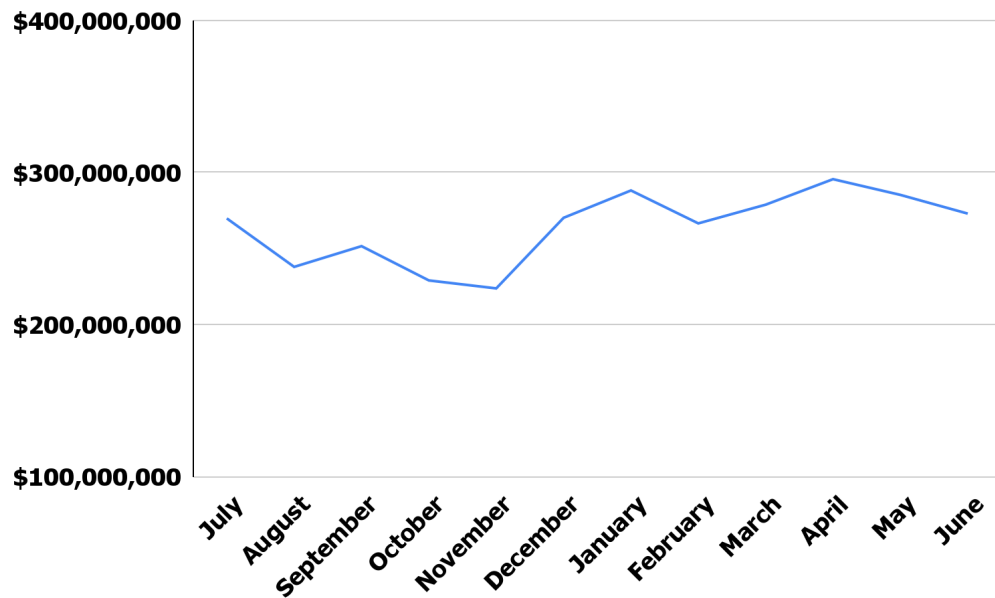
# CASH FLOW

Riverside Unified School District's 2023/2024 General Fund Adopted Budget projects sufficient cash balances in both the 2023/2024 and 2024/2025 fiscal years, without a need for temporary borrowing.

## 2023/2024 Projected Ending Cash Balances



## 2024/2025 Projected Ending Cash Balances



# LCFF BUDGET OVERVIEW FOR PARENTS

Local Educational Agency (LEA) Name: **Riverside Unified School District**

CDS Code: **33-67215**

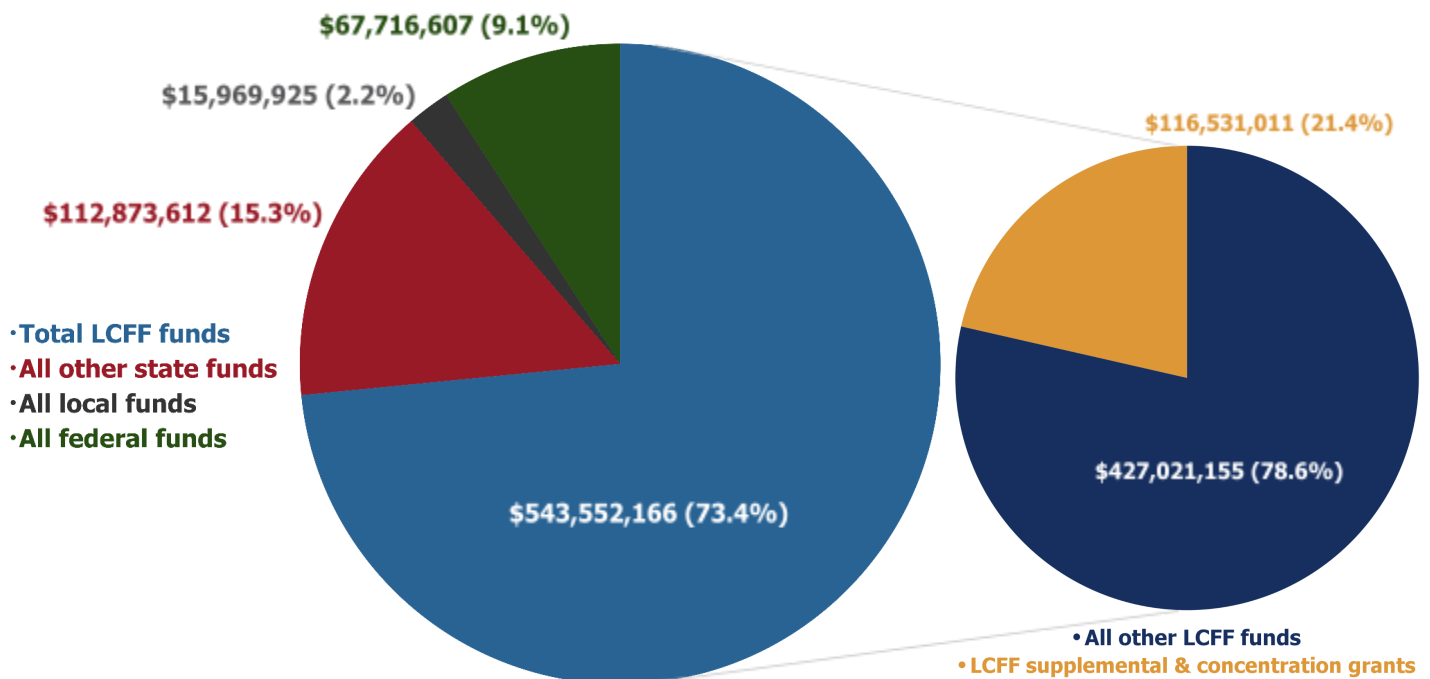
School Year: **2023-2024**

LEA contact information: **Jacqueline Perez, E.d.D, Assistant Superintendent,  
Equity, Access & Community Engagement  
[japerez@riversideunified.org](mailto:japerez@riversideunified.org) or (951) 788-7135 ext. 80422**

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

## Budget Overview for the 2023 - 24 School Year

### Projected Revenue by Fund Source

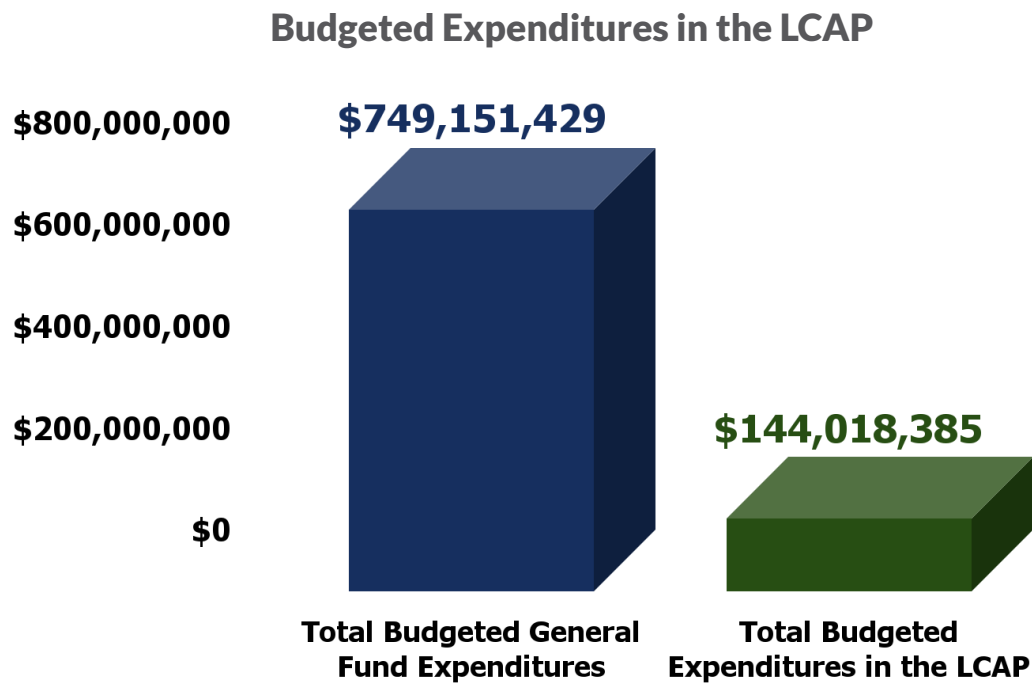


*This chart shows the total general purpose revenue Riverside Unified School District expects to receive in the coming year from all sources.*

The total revenue projected for Riverside Unified School District is \$740,112,310.00, of which \$543,552,166.00 is Local Control Funding Formula (LCFF), \$112,873,612.00 is other state funds, \$15,969,925.00 is local funds, and \$67,716,607.00 is federal funds. Of the \$543,552,166.00 in LCFF Funds, \$116,531,011.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

# LCFF BUDGET OVERVIEW FOR PARENTS

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



*This chart provides a quick summary of how much Riverside Unified School District plans to spend for 2023–2024. It shows how much of the total is tied to planned actions and services in the LCAP.*

Riverside Unified School District plans to spend \$749,151,429.00 for the 2023-2024 school year. Of that amount, \$144,018,385.00 is tied to actions/services in the LCAP and \$605,133,044.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

Teacher salaries are paid from our base program, along with general administration such as: Cabinet-level employees, curriculum and instruction, personnel, business services and facilities planning departments. Additionally, general overhead, transportation, utilities, maintenance and operations, other operational costs, and some restricted State and Federal funding sources not directly related to LCAP goals, actions and services are not included in the RUSD Local Control and Accountability Plan.

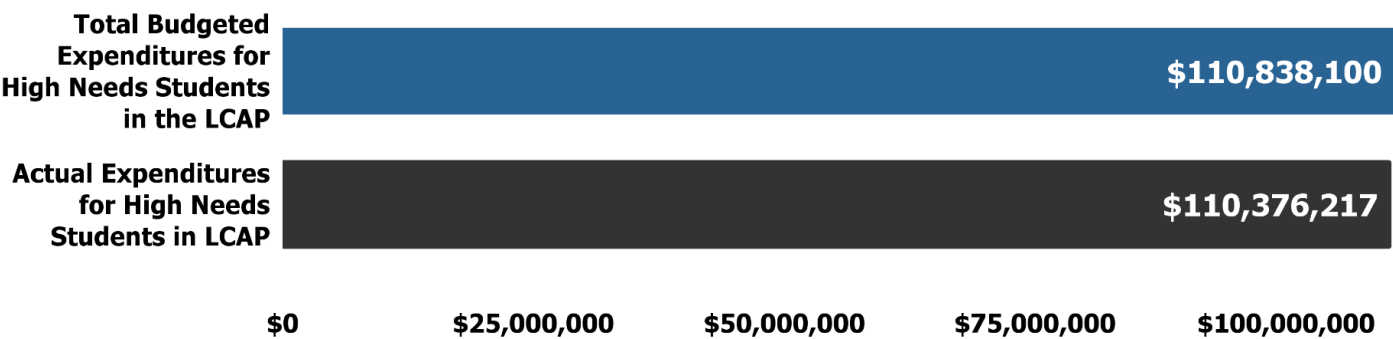
## LCFF BUDGET OVERVIEW FOR PARENTS

### Increased or Improved Services for High Needs Students in the LCAP for the 2023-2024 School Year

In 2023-2024, Riverside Unified School District is projecting it will receive \$116,531,011.00 based on the enrollment of foster youth, English learner, and low-income students. Riverside Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. Riverside Unified School District plans to spend \$128,648,295.00 towards meeting this requirement, as described in the LCAP.

### Update on Increased or Improved Services for High Needs Students in 2022-2023

#### Prior Year Expenditures: Increased or Improved Services for High Needs Students



*This chart compares what Riverside Unified School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Riverside Unified School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.*

In 2022-2023, Riverside Unified School District's LCAP budgeted \$110,838,100.00 for planned actions to increase or improve services for high needs students. Riverside Unified School District actually spent \$110,376,217.00 for actions to increase or improve services for high needs students in 2022-2023. The difference between the budgeted and actual expenditures of \$461,883.00 had the following impact on Riverside Unified School District's ability to increase or improve services for high needs students:

[This difference did not negatively impact the actions and services and/or the increased or improved services for high needs students. There were changes in implementation plans for some of the actions mid-year which was reallocated to school sites as additional funds, however and the date window for ordering supplies had closed, therefore not all of the expenditures were made, but will be included in 2023-24. ]

# BUDGET REPORT PUBLIC HEARING 2023/2024

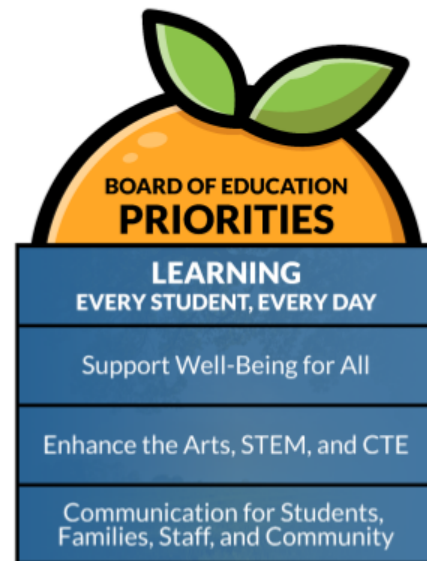
ERIN POWER  
ASSISTANT SUPERINTENDENT,  
BUSINESS SERVICES

JUNE 8, 2023



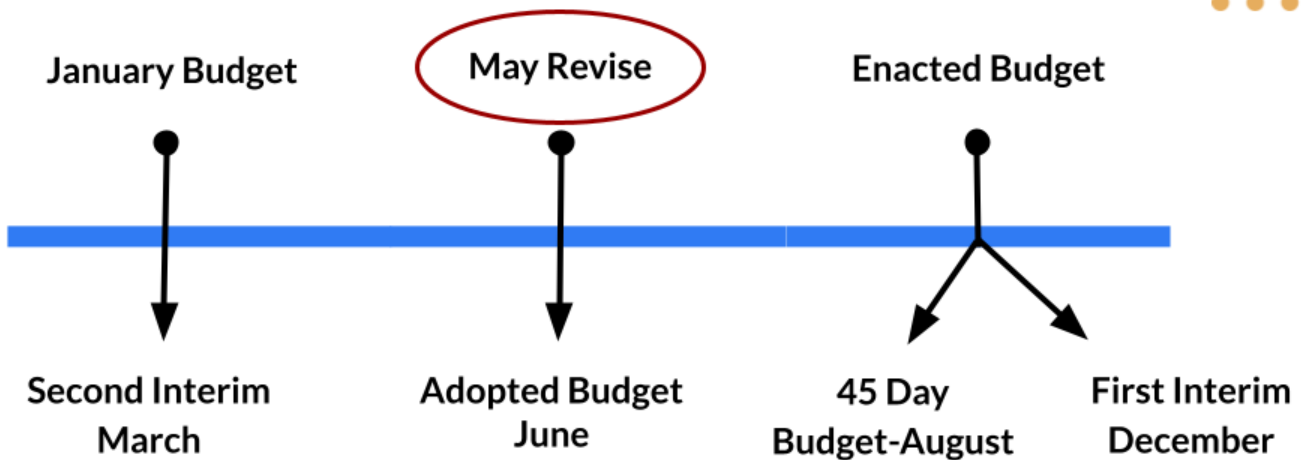
## BUDGET REPORT 2023/2024

- District Priority - Financial Stability
- Multi-Year Budget with Estimated Actuals as a Starting Point
- Revenue Assumptions based on Governor's May Revision
- Unrestricted & Restricted General Fund
- Local Control and Accountability Plan Changes
- Sufficient Reserves



Riverside Unified School District, 2022

# BUDGET TIMELINE



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# GOVERNOR'S MAY REVISE

Item	Governor's Budget	May Revision	Enacted Budget
2023-24 Cost of Living Adjustment	8.13%	8.22%	?
Arts, Music and Instructional Materials Discretionary Block Grant Reduction	State: -\$1.2 billion	State: -\$1.8 billion	?
	RUSD: -\$8.1 million	RUSD: -\$12.1million	?
Learning Recovery Emergency Block Grant Reduction	No Reduction	State: -\$2.5 billion	?
		RUSD: -\$20.0 million	?

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# MULTI-YEAR ASSUMPTIONS



Multi-Year Assumptions	2022/2023	2023/2024	2024/2025	2025/2026
Cost of Living Adjustment (COLA)	6.56%	8.22%	3.94%	3.29%
LCFF* Base Adjustment	6.70%	0.00%	0.00%	0.00%
District Enrollment	39,424	39,217	38,821	38,607
Average Daily Attendance (ADA) %	92.41%	92.41%	92.41%	92.41%
Funded Average Daily Attendance (ADA)	38,596	37,723	36,786	36,155
Unduplicated Pupil % (Single Yr)**	74.35%	74.35%	74.35%	74.35%
Unduplicated Pupil % (3-Yr Rolling)**	74.00%	74.71%	74.35%	74.35%
State Teachers' Retirement (STRS)	19.10%	19.10%	19.10%	19.10%
Public Employees' Retirement (PERS)	25.37%	26.68%	27.70%	28.30%



\* Local Control Funding Formula

\*\*Percentage of students who are low-income, English learners or foster youth, with each student counted only once

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# MAJOR CHANGES - UNRESTRICTED REVENUE

## LCFF REVENUE INCREASE

- COLA

## LOCAL REVENUE DECREASE

- Fair Market Value Adjustment
- Interest



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# UNRESTRICTED GENERAL FUND

Unrestricted Revenue	2022/2023 Estimated Actuals	2023/2024 Budget
LCFF*	\$510,654,479	\$543,552,166
Federal Revenue	320,000	320,481
State Revenue	17,583,081	16,762,739
Local Revenue	11,143,468	5,223,305
<b>Total</b>	<b>\$539,701,028</b>	<b>\$565,858,691</b>

\*Local Control Funding Formula

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## MAJOR CHANGES - UNRESTRICTED EXPENDITURES

### LOCAL CONTROL AND ACCOUNTABILITY PLAN

- Elementary Assistant Principals
- Campus Supervisors
- Science camp
- One time carryover Unduplicated support site allocations
- Elementary Math Support Teachers on Special Assignment
- English Learner Coordinator
- Structured math courses
- Wellness Supervisor
- 2 Crisis Prevention & Intervention Psychologists
- English Learner Support Teachers on Special Assignment
- Maintain 1:1 student devices
- 4 Multi-Tiered Systems of Support Liaisons
- Student Assistance Plan Psychologist & 5 Prevention Assistants
- Career Technical Education Teachers on Special Assignment
- Special Education Teacher on Special Assignment
- Classified Professional Growth Systems

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# MAJOR CHANGES - UNRESTRICTED EXPENDITURES

## BEYOND LCAP

- Negotiated salary increase
- STRS/PERS
- Utilities and transportation
- Shade structures
- Safety and security enhancements



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**RUSD** RIVERSIDE UNIFIED SCHOOL DISTRICT

## UNRESTRICTED GENERAL FUND

Unrestricted Expenditures	2022/2023 Estimated Actuals	2023/2024 Budget
Certificated Salaries	\$199,841,135	\$211,270,229
Classified Salaries	57,164,621	64,112,852
Employee Benefits	97,791,089	99,595,792
Books & Supplies	27,884,534	30,648,914
Services	52,935,083	60,629,394
Capital Outlay	10,995,648	15,939,487
Other Outgo	131,007	177,652
Support Costs	(5,514,888)	(8,944,325)
<b>Total</b>	<b>\$441,228,229</b>	<b>\$473,429,995</b>

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**RUSD** RIVERSIDE UNIFIED SCHOOL DISTRICT

# MAJOR CHANGES - RESTRICTED REVENUE

## FEDERAL REVENUE

- Timing of ESSER & Expanded Learning Opportunities (ELO) Spending

## STATE REVENUE

- Arts, Music & Instructional Materials Discretionary Block Grant
- Learning Recovery Emergency Block Grant

## LOCAL REVENUE

- Redevelopment



RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

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# RESTRICTED GENERAL FUND

Restricted Revenue	2022/2023 Estimated Actuals	2023/2024 Budget
Federal Revenue	\$58,792,666	\$67,396,126
State Revenue	154,506,045	96,110,873
Local Revenue	9,870,237	10,746,620
<b>Total</b>	<b>\$223,168,948</b>	<b>\$174,253,619</b>

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RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

## MAJOR CHANGES - RESTRICTED EXPENDITURES

- Negotiated salary increase
- MOU for Psychologists
- Increase in hours for Instructional Assistant Special Education II's
- STRS & PERS
- Textbook adoption plan decrease
- ESSER plan timing (HVAC & Project Team)



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**RUSD** RIVERSIDE UNIFIED SCHOOL DISTRICT

## RESTRICTED GENERAL FUND

Restricted Expenditures	2022/2023 Estimated Actuals	2023/2024 Budget
Certificated Salaries	\$62,046,933	\$73,420,160
Classified Salaries	32,925,237	40,538,055
Employee Benefits	62,497,569	83,084,932
Books & Supplies	19,942,228	18,623,027
Services	33,399,017	25,230,131
Capital Outlay	15,804,975	27,047,756
Other Outgo	101,420	-
Support Costs	4,701,734	7,777,373
<b>Total</b>	<b>\$231,419,113</b>	<b>\$275,721,434</b>

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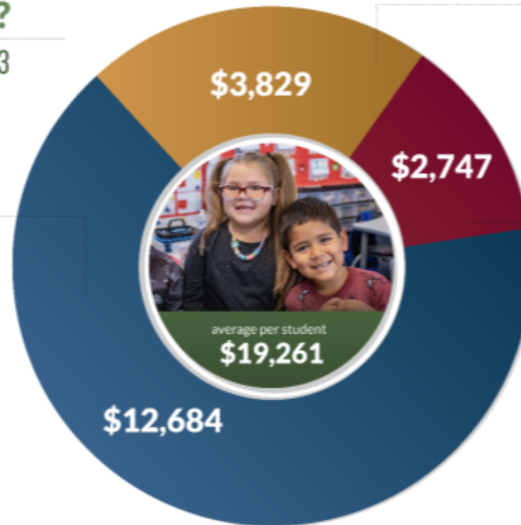
**RUSD** RIVERSIDE UNIFIED SCHOOL DISTRICT

# PER STUDENT SPENDING 2022/2023

## Where does the money go?

\$19,261 BUDGET PER STUDENT IN 2022/2023

**65.9%**  
DIRECT TO STUDENT  
Instruction  
Transportation  
Extracurricular  
Guidance, Counseling & Psychological Services  
Health Services



**19.9%**  
CLASSROOM & STUDENT SUPPORT  
Instructional Administration  
Maintenance & Operations  
School Office Staff  
Professional Growth Systems  
Family & Community Engagement

**14.3%**  
OTHER SUPPORTS  
Central Support & General Admin  
Professional Development

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RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

## PROPOSITION 28 - ARTS & MUSIC IN EDUCATION

- Not included in this budget
- Original estimate \$6.8M
- 1% of Proposition 98 funding
- Trailer bill language pending
- Will be budgeted as soon as we have more information

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RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

## FUND BALANCE

General Fund Summary	2022/2023 Estimated Actuals	2023/2024 Budget
Beginning Balance	\$190,269,303	\$277,495,543
(+) Income	762,869,976	740,112,310
(-) Expenditures	(672,647,342)	(749,151,429)
<b>Ending Balance</b>	<b>\$277,495,543</b>	<b>\$268,456,424</b>
Non-Spendable	\$365,000	\$365,000
Restricted	131,077,123	109,796,384
Assigned	-	-
Committed	119,027,671	128,328,983
Unassigned	27,025,749	29,966,057
<b>Total</b>	<b>\$277,495,543</b>	<b>\$268,456,424</b>

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## FUND BALANCE

General Fund Summary	2022/2023 Estimated Actuals	2023/2024 Budget
<b>Non-Spendable</b>	<b>\$365,000</b>	<b>\$365,000</b>
Revolving Cash	150,000	150,000
Stores (Inventory)	215,000	215,000

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# FUND BALANCE

General Fund Summary	2022/2023 Estimated Actuals	2023/2024 Budget
<b>Restricted</b>	<b>\$131,077,123</b>	<b>\$109,796,384</b>
A-G Completion Grant	2,834,466	1,696,497
Arts, Music, and Inst. Materials Disc. Block Grant	12,141,605	-
Child Nutrition Food Service Staff Training Funds	166,350	166,350
Classified Professional Dev Block Grant	251,087	251,087
Educator's Effectiveness Block Grant	8,610,495	5,740,330
Ethnic Studies Local Plan	337,732	337,732
Expanded Learning Opportunities Program (ELOP)	18,941,647	26,065,557
<i>Continued on next slide</i>		

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# FUND BALANCE

General Fund Summary	2022/2023 Estimated Actuals	2023/2024 Budget
<b>Restricted (continued)</b>		
Expanded Learning Opportunities (ELO) Grant	2,536,281	911,717
Expanded Learning Opportunities (ELO) Grant Paraprofessionals	1,475,656	479,466
Learning Communities for School Success Program	870,651	-
Learning Recovery Emergency Block Grant	42,424,119	33,385,668
Medi-Cal Billing Option	2,557,002	2,557,002
Redevelopment	21,501,290	16,857,483
Routine Restricted Maintenance	4,696,113	9,942,747
Special Education	10,991,790	10,546,675
Shortage of Special Ed Teachers Local Solutions	165,674	165,674
Various	575,165	692,399

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## FUND BALANCE

General Fund Summary	2022/2023 Estimated Actuals	2023/2024 Budget
<b>Committed</b>	<b>\$119,027,671</b>	<b>\$128,328,983</b>
Anna Education Center Repurposing	3,000,000	-
Contact Tracing Nurses	750,000	750,000
Declining Enrollment & ADA Revenue Loss Mitigation	37,266,028	68,872,933
Deferred Maintenance	2,757,818	2,757,818
School Site & Department Carryover	5,813,583	5,813,583
Electric Vehicle & Infrastructure Mandate	1,000,000	900,000
Employee Compensation & Benefit Liabilities	30,870,649	23,335,542
Energy Efficiency & School Retrofitting	800,000	250,000
Facilities Enhancement/New Principals	83,865	83,865
Furniture, Fixtures & Equipment	5,000,000	5,000,000
Historical Archives	400,000	400,000
<i>Continued on next slide</i>		

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## FUND BALANCE

General Fund Summary	2022/2023 Estimated Actuals	2023/2024 Budget
<b>Committed (continued)</b>		
Lottery Unrestricted	131,250	-
Medi-Cal Admin Activities (MAA)	2,255,949	2,255,949
Safety & Security Enhancements	6,429,487	-
Science Equipment	300,000	-
Shade Structures	7,858,395	15,000,000
Supplemental & Concentration	10,535,120	-
Technology Infrastructure	892,058	585,363
Textbook Adoptions	1,718,363	1,486,756
Unclaimed Property	315,863	157,931
Vape Detector Project	170,000	-
Waste Management/Recycling	679,243	679,243

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## FUND BALANCE

General Fund Summary	2022/2023 Estimated Actuals	2023/2024 Budget
Reserve for Economic Uncertainties 4%	\$27,025,749	\$29,966,057

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## MULTI-YEAR PROJECTIONS

Unrestricted	2022/2023 Est. Actuals	2023/2024 Budget	2024/2025	2025/2026
Beginning Balance	\$119.7	\$146.4	\$ 158.7	\$ 168.9
Income	539.7	565.9	572.9	582.0
Expenditures	(441.2)	(473.4)	(481.5)	(480.4)
Contributions	(71.8)	(80.2)	(81.2)	(82.2)
Surplus/(Deficit)	26.7	12.2	10.2	19.4
Ending Balance	\$146.4	\$158.7	\$ 168.9	\$ 188.3

Dollars in Millions

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## MULTI-YEAR PROJECTIONS

Restricted	2022/2023 Est. Actuals	2023/2024 Budget	2024/2025	2025/2026
Beginning Balance	\$ 70.6	\$ 131.1	\$ 109.8	\$ 97.7
Income	223.2	174.3	143.6	130.8
Expenditures	(231.4)	(275.7)	(236.9)	(225.8)
Contributions	68.8	80.2	81.2	82.2
Surplus/(Deficit)	60.5	(21.3)	(12.1)	(12.9)
Ending Balance	\$ 131.1	\$ 109.8	\$ 97.7	\$ 84.7

Dollars in Millions

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 **RUSD** RIVERSIDE UNIFIED SCHOOL DISTRICT

## OTHER FUNDS

Other Funds	Beginning Balance	Revenue/ Sources	Expenditure/ Uses	Ending Balance
Associated Student Bodies (ASB)	\$2,837,429	\$2,563,496	\$2,410,284	\$2,990,641
Adult Education	1,126,887	4,095,750	4,095,750	1,126,887
Child Development (State Preschool)	145,727	3,785,716	3,876,977	54,466
Cafeteria	29,541,104	30,603,567	29,323,369	30,821,302
Building (Measure O)	96,710,628	500,000	59,247,881	37,962,747
Capital Facilities (Developer Fees)	6,534,415	2,316,402	1,247,633	6,033,029
Capital Projects (CFD's & State Funds)	26,671,445	6,938,651	12,215,525	21,394,571
Debt Service	713,903	2,500	1,572,655	713,903
Self-Insurance	17,921,162	49,273,025	52,252,182	14,942,005
Retiree Benefit Fund Irrevocable Trust	24,604,735	1,600,000	145,000	26,059,735
Foundation Trust	242,208	-	-	242,208
<b>Total</b>	<b>\$207,049,643</b>	<b>\$101,679,107</b>	<b>\$166,387,256</b>	<b>\$142,341,494</b>

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 **RUSD** RIVERSIDE UNIFIED SCHOOL DISTRICT

# ACRONYMS

AB.....	Assembly Bill
ACA.....	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
ACR.....	Assembly Concurrent Resolution
ACSA.....	Association of California School Administrators
ADA .....	Average Daily Attendance
ADC .....	Actuarially Determined Contribution
AFSCME .....	American Federation of State, County, and Municipal Employees
AMO .....	Annual Measurable Objective
AMT .....	Alternative Minimum Tax
AP .....	Advanced Placement
API .....	Academic Performance Index
ARC .....	Annual Required Contribution
ARP.....	American Rescue Plan
ASAM .....	Alternative Schools Accountability Model
ASCC .....	Activity Supervisor Clearance Certificate
ASES .....	After School Education and Safety Program
AU .....	Administrative Unit of a SELPA
AV .....	Assessed Value
AYP .....	Adequate Yearly Progress
BBA .....	Bipartisan Budget Act
BCLAD .....	Bilingual, Crosscultural, Language, and Academic Development
BCP .....	Budget Change Proposal
BIIG .....	Broadband Infrastructure Improvement Grant
BRL .....	Base Revenue Limit
BTSA .....	Beginning Teacher Support and Assessment
CAASPP .....	California Assessment of Student Performance and Progress
CADS .....	Consolidated Application Data System
CAHSEE .....	California High School Exit Examination
CALPADS .....	California Longitudinal Pupil Achievement Data System
CalPERS .....	California Public Employees' Retirement System
CalSTRS .....	California State Teachers' Retirement System
CALTIDES .....	California Longitudinal Teacher Integrated Data Education System
CalWORKs .....	California Work Opportunity and Responsibility to Kids

CAPA .....	California Alternate Performance Assessment
CARES.....	Coronavirus Aid, Relief, and Economic Security
CARS .....	Consolidated Application and Reporting System
CASBO .....	California Association of School Business Officials
CASEMIS .....	California Special Education Management Information System
CASH .....	Coalition for Adequate School Housing
CBA .....	Collective Bargaining Agreement
CBEDS .....	California Basic Educational Data System
CBEST .....	California Basic Education Skills Test
CBIS .....	Course-based Independent Study
CCC .....	California Community Colleges
CCEE.....	California Collaborative for Educational Excellence
CCR .....	California Code of Regulations (Title 5) or Coordinated Compliance Review
CCSESA .....	California County Superintendents Educational Services Association
CCSS.....	Common Core State Standards
CDE .....	California Department of Education
CEA .....	Current Expense of Education
CEC .....	California Energy Commission
CELDT .....	California English Language Development Test
CEP .....	Community Eligibility Provision
CFR .....	Code of Federal Regulations
CFT.....	California Federation of Teachers
CHIP .....	Children's Health Insurance Program
CLAD.....	Crosscultural, Language, and Academic Development
CMIS.....	Compliance Monitoring, Interventions, and Sanctions
CNIPS.....	Child Nutrition Information Payment System
COE .....	County Office of Education
COLA .....	Cost-of-Living Adjustment
COP .....	Certificate of Participation

CPI .....	Consumer Price Index
CPR .....	California Performance Review
CR .....	Continuing Resolution
CRF.....	Coronavirus Relief Fund
CRRSA.....	Coronavirus Response and Relief Supplemental Appropriations
CSAM .....	California School Accounting Manual
CSBA .....	California School Boards Association
CSEA.....	California School Employees Association
CSET .....	California Subject Examination for Teachers
CSFG.....	Charter School Facility Grant
CSFGP .....	Charter School Facility Grant Program
CSIS .....	California School Information Services
CSR .....	Class-Size Reduction or Comprehensive School Reform
CST .....	California Standards Test
CSTP .....	California Standards for the Teaching Profession
CTA .....	California Teachers Association
CTC .....	Commission on Teacher Credentialing
CTE .....	Career Technical Education
CTEIG.....	Career Technical Education Incentive Grant
CTO .....	Compensatory Time Off
DAC .....	District Advisory Committee
DACA .....	Deferred Action for Childhood Arrivals
DAIT .....	District Assistance and Intervention Team
DGS .....	Department of General Services
DIR .....	Department of Industrial Relations
DIS .....	Designated Instruction and Services
DMP.....	Deferred Maintenance Program
DOF .....	Department of Finance

DOJ .....	Department of Justice
DOL .....	Department of Labor
DSA .....	Division of the State Architect
DSS .....	Department of Social Services
EAAP.....	Education Audit Appeals Panel
E.C.....	Education Code
ECAA .....	Energy Conservation Assistance Act
ECE .....	Early Childhood Education
ED .....	U.S. Department of Education
EDGAR .....	Education Department General Administrative Regulation
EEOC .....	Equal Employment Opportunity Commission
EERA.....	Educational Employment Relations Act
EIA .....	Economic Impact Aid
EL .....	English Learner or (ELL- English Language Learner)
ELA .....	English Language Arts
ELAC .....	English Language Advisory Committee
ELAP .....	English Language Acquisition Program
ELO.....	Expanded Learning Opportunities
ELOP.....	Expanded Learning Opportunities Program
ELPAC .....	English Language Proficiency Assessment for California
EPA .....	Education Protection Account
ERAF .....	Education Revenue Augmentation Fund
ERP .....	Economic Recovery Payment or Emergency Repair Program
ERT .....	Economic Recovery Target
ESEA .....	Elementary and Secondary Education Act
ESL.....	English as a Second Language
ESSA .....	Every Student Succeeds Act
ESSER.....	Elementary and Secondary School Emergency Relief

ESY .....	Extended School Year
FAPE .....	Free and Appropriate Public Education
FCMAT .....	Fiscal Crisis & Management Assistance Team
FDPIR .....	Food Distribution Program on Indian Reservations
FERPA .....	Family Educational Rights and Privacy Act
FLSA .....	Fair Labor Standards Act
FPM .....	Federal Program Monitoring
FRPM .....	Free and Reduced-Price Meals
FTE .....	Full-Time Equivalent
GAAP .....	Generally Accepted Accounting Principles
GASB .....	Governmental Accounting Standards Board
GATE.....	Gifted and Talented Education
GDP .....	Gross Domestic Product
GEER.....	Governor's Emergency Education Relief
GF .....	General Fund
GSA .....	Grade Span Adjustment
GO .....	General Obligation (Bond)
GPA .....	Governor's Performance Award Program
HOUSSE .....	High Objective Uniform State Standard of Evaluation
HQT .....	Highly Qualified Teacher
HRA .....	Health Reimbursement Arrangement
HSA .....	Health Savings Account
IDEA .....	Individuals with Disabilities Education Act
IEP .....	Individualized Education Program
IHSS .....	In-Home Support Services
II/USP .....	Immediate Intervention/Underperforming Schools Program
IMFRP .....	Instructional Materials Funding Realignment Program
IPI.....	In-Person Instruction

IRCA .....	Immigration Reform and Control Act
ISP .....	Identified Student Percentage
JLBC .....	Joint Legislative Budget Committee
JPA.....	Joint Powers Agreement or Joint Powers Authority
LAIF.....	Local Agency Investment Fund
LAO .....	Legislative Analyst's Office
LCAP .....	Local Control and Accountability Plan
LCFF .....	Local Control Funding Formula
LCI .....	Licensed Children's Institution
(often used as a generic term to also encompass foster family homes and residential medical facilities)	
LEA .....	Local Educational Agency
LEP.....	Limited English Proficient
LLM.....	Learning Loss Mitigation
LPP.....	Lease Purchase Program
LRE .....	Least Restrictive Environment
MAA .....	Medi-Cal Administrative Activities
MBG .....	Mandate Block Grant
MEP .....	Migrant Education Program
MOU .....	Memorandum of Understanding
MPP .....	Minimum Proportionality Percentage
MSA.....	Minimum State Aid
MTSS.....	Multi-Tiered Systems of Support
MYP .....	Multi-Year Projection
NAEP.....	National Assessment of Educational Progress
NCES.....	National Center for Education Statistics
NCLB.....	No Child Left Behind
NOL .....	Net Operating Loss
NPS/A.....	Nonpublic School/Agency

NSLP .....	National School Lunch Program
NSS .....	Necessary Small School or Necessary Small
SELPA OAL .....	Office of Administrative Law
OMB .....	Office of Management and Budget
OPEB .....	Other Postemployment Benefits
OPSC .....	Office of Public School Construction
P-1 .....	First Principal (Apportionment)
P-2 .....	Second Principal (Apportionment)
PAR .....	Peer Assistance and Review
PARS.....	Public Agency Retirement Services
PCA .....	Project Cost Account
PD.....	Professional Development
PEPRA .....	Public Employees' Pension Reform Act
PERB.....	Public Employment Relations Board
PI .....	Program Improvement
PIT .....	Personal Income Tax
PKS .....	Particular Kinds of Services
PL .....	Public Law (federal law)
PL 81-874 .....	Public Law 81-874 (Federal Impact Aid)
PMIA.....	Pooled Money Investment Account
PMIB.....	Pooled Money Investment Board
PPACA .....	Patient Protection and Affordable Care Act
PPIC .....	Public Policy Institute of California
PRSP .....	Pension Rate Stabilization Plan
PSAA.....	Public Schools Accountability Act
PSSSA .....	Public School System Stabilization Account
PTA .....	Parent Teachers Association
QCR.....	Quality Control Review

QEIA .....	Quality Education Investment Act
QRIS .....	Quality Rating and Improvement Systems
QSCB .....	Qualified School Construction Bonds
QZAB .....	Qualified Zone Academy Bond
RDA .....	Redevelopment Agency
REU .....	Reserve for Economic Uncertainties
RFA .....	Request for Application
RMR .....	Regional Market Rate
ROC/P .....	Regional Occupational Center/Program
RRMA .....	Routine Restricted Maintenance Account
RROP .....	Regular Rate of Pay
RSDSS .....	Regional System of District and School Support
RS/PS .....	Regional Services/Program Specialist
RSP .....	Resource Specialist Program
RTI .....	Response to Intervention
S4 .....	Statewide System of School Support
S/C .....	Supplemental and Concentration Grant
SAB .....	State Allocation Board
SACS.....	Standardized Account Code Structure
SAIT .....	School Assistance and Intervention Team
SALT .....	State and Local Taxes
SARB .....	School Attendance Review Board (County office level)
SART .....	School Attendance Review Team (School site level)
SARC .....	School Accountability Report Card
SAT-9 .....	Stanford Achievement Test, Ninth Edition, Form T
SB .....	Senate Bill
SBAC .....	Smarter Balanced Assessment Consortium
SBE .....	State Board of Education

SCA .....	Senate Constitutional Amendment
SCE .....	State Compensatory Education
SCO .....	State Controller's Office
SCOTUS .....	Supreme Court of the United States
SCR .....	Senate Constitutional Resolution
SDC .....	Special Day Class
SEA .....	State Education Agency
SED .....	Severely Emotionally Disturbed
SEIU .....	Service Employees International Union
SELPA .....	Special Education Local Plan Area
SERAF .....	Supplemental Educational Revenue Augmentation Fund
SES .....	Socioeconomic Status or Supplemental Educational Services
SFA .....	School Food Authority
SFID .....	School Facility Improvement District
SFP.....	School Facility Program
SFSD .....	School Fiscal Services Division of CDE
SFSF .....	State Fiscal Stabilization Fund
SIG .....	School Improvement Grant
SIP .....	School Improvement Program
SLIBG.....	School and Library Improvement Block Grant
SMAA .....	School-Based Medi-Cal Administrative Activities
SNP .....	School Nutrition Program
SPI .....	State Superintendent of Public Instruction
SPSA .....	Single Plan for Student Achievement
SRR .....	Standard Reimbursement Rate
SSI/SSP .....	Supplement Security Income/State Supplementary Payment
SST.....	Student Study Team; also Student Success Team
STAR .....	Standardized Testing and Reporting

STEM.....	Science, Technology, Engineering, and Mathematics
STR .....	Statewide Target Rate
STRI .....	State Tax Research Institute
SWD .....	Students with Disabilities
SWP .....	Schoolwide Program
TANF .....	Temporary Assistance for Needy Families
TAS .....	Targeted Assistance School
TIIG .....	Targeted Instructional Improvement Grant
TK .....	Transitional Kindergarten
TRANS .....	Tax and Revenue Anticipation Notes
UCP .....	Uniform Complaint Procedure
UP .....	Unduplicated Pupil
UPP .....	Unduplicated Pupil Percentage

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: 3380 14th Street, Riverside CA 92501

Date: June 5, 2023

Adoption Date: June 29, 2023

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

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

Public Hearing:

Place: 6735 Magnolia Avenue,  
Riverside, CA 92506

Date: June 8, 2023

Time: 5:30 p.m.

Contact person for additional information on the budget reports:

Name: Christina DeFalco Hoff

Title: Director, Business Services

Telephone: 951-352-6729 ext. 82201

E-mail: cdefalcohoff@riversideunified.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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/29/2023	
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:	\$ 7,804,008.00
Less: Amount of total liabilities reserved in budget:	\$ 7,804,008.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 29, 2023

For additional information on this certification, please contact:

Name: Eric Jacklin

Title: Director, Risk Management

Telephone: (951) 352-6729 ext. 80601

E-mail: ejacklin@riversideunified.org

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		510,654,479.00	0.00	510,654,479.00	543,552,166.00	0.00	543,552,166.00	6.4%
2) Federal Revenue	8100-8299		320,000.00	58,792,666.00	59,112,666.00	320,481.00	67,396,126.00	67,716,607.00	14.6%
3) Other State Revenue	8300-8599		17,583,081.00	154,506,045.00	172,089,126.00	16,762,739.00	96,110,873.00	112,873,612.00	-34.4%
4) Other Local Revenue	8600-8799		11,143,468.00	9,870,237.00	21,013,705.00	5,223,305.00	10,746,620.00	15,969,925.00	-24.0%
5) TOTAL, REVENUES			539,701,028.00	223,168,948.00	762,869,976.00	565,858,691.00	174,253,619.00	740,112,310.00	-3.0%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		199,841,135.00	62,046,933.00	261,888,068.00	211,270,229.00	73,420,160.00	284,690,389.00	8.7%
2) Classified Salaries	2000-2999		57,164,621.00	32,925,237.00	90,089,858.00	64,112,852.00	40,538,055.00	104,650,907.00	16.2%
3) Employee Benefits	3000-3999		97,791,089.00	62,497,569.00	160,288,658.00	99,595,792.00	83,084,932.00	182,680,724.00	14.0%
4) Books and Supplies	4000-4999		27,884,534.00	19,942,228.00	47,826,762.00	30,648,914.00	18,623,027.00	49,271,941.00	3.0%
5) Services and Other Operating Expenditures	5000-5999		52,935,083.00	33,399,017.00	86,334,100.00	60,629,394.00	25,230,131.00	85,859,525.00	-0.5%
6) Capital Outlay	6000-6999		10,995,648.00	15,804,975.00	26,800,623.00	15,939,487.00	27,047,756.00	42,987,243.00	60.4%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		131,007.00	101,420.00	232,427.00	177,652.00	0.00	177,652.00	-23.6%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(5,514,888.00)	4,701,734.00	(813,154.00)	(8,944,325.00)	7,777,373.00	(1,166,952.00)	43.5%
9) TOTAL, EXPENDITURES			441,228,229.00	231,419,113.00	672,647,342.00	473,429,995.00	275,721,434.00	749,151,429.00	11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			98,472,799.00	(8,250,165.00)	90,222,634.00	92,428,696.00	(101,467,815.00)	(9,039,119.00)	-110.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		2,542,551.00	453,843.00	2,996,394.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(69,212,893.00)	69,212,893.00	0.00	(80,187,076.00)	80,187,076.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(71,755,444.00)	68,759,050.00	(2,996,394.00)	(80,187,076.00)	80,187,076.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,717,355.00	60,508,885.00	87,226,240.00	12,241,620.00	(21,280,739.00)	(9,039,119.00)	-110.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		119,701,065.00	70,568,238.00	190,269,303.00	146,418,420.00	131,077,123.00	277,495,543.00	45.8%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
c) As of July 1 - Audited (F1a + F1b)			119,701,065.00	70,568,238.00	190,269,303.00	146,418,420.00	131,077,123.00	277,495,543.00	45.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			119,701,065.00	70,568,238.00	190,269,303.00	146,418,420.00	131,077,123.00	277,495,543.00	45.8%
2) Ending Balance, June 30 (E + F1e)			146,418,420.00	131,077,123.00	277,495,543.00	158,660,040.00	109,796,384.00	268,456,424.00	-3.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	215,000.00	0.00	215,000.00	215,000.00	0.00	215,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	131,077,123.00	131,077,123.00	0.00	109,796,384.00	109,796,384.00	-16.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	119,027,671.00	0.00	119,027,671.00	128,328,983.00	0.00	128,328,983.00	7.8%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	27,025,749.00	0.00	27,025,749.00	29,966,057.00	0.00	29,966,057.00	10.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	146,418,420.00	131,077,123.00	277,495,543.00				
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				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			146,418,420.00	131,077,123.00	277,495,543.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			146,418,420.00	131,077,123.00	277,495,543.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	289,126,190.00	0.00	289,126,190.00	315,564,247.00	0.00	315,564,247.00	9.1%
Education Protection Account State Aid - Current Year		8012	113,962,418.00	0.00	113,962,418.00	120,542,850.00	0.00	120,542,850.00	5.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	799,822.00	0.00	799,822.00	799,822.00	0.00	799,822.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	92,137,952.00	0.00	92,137,952.00	92,137,952.00	0.00	92,137,952.00	0.0%
Unsecured Roll Taxes		8042	4,279,990.00	0.00	4,279,990.00	4,279,990.00	0.00	4,279,990.00	0.0%
Prior Years' Taxes		8043	4,326,165.00	0.00	4,326,165.00	4,326,165.00	0.00	4,326,165.00	0.0%
Supplemental Taxes		8044	2,853,340.00	0.00	2,853,340.00	2,853,340.00	0.00	2,853,340.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(10,661,955.00)	0.00	(10,661,955.00)	(10,661,955.00)	0.00	(10,661,955.00)	0.0%

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	15,202,855.00	0.00	15,202,855.00	15,202,855.00	0.00	15,202,855.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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			512,026,777.00	0.00	512,026,777.00	545,045,266.00	0.00	545,045,266.00	6.4%
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	(1,372,298.00)	0.00	(1,372,298.00)	(1,493,100.00)	0.00	(1,493,100.00)	8.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			510,654,479.00	0.00	510,654,479.00	543,552,166.00	0.00	543,552,166.00	6.4%
<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	8,244,553.00	8,244,553.00	0.00	8,258,122.00	8,258,122.00	0.2%
Special Education Discretionary Grants		8182	0.00	2,642,570.00	2,642,570.00	0.00	710,192.00	710,192.00	-73.1%
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	1,564,716.00	1,564,716.00	0.00	1,636,936.00	1,636,936.00	4.6%
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		9,547,946.00	9,547,946.00		10,632,604.00	10,632,604.00	11.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,137,724.00	1,137,724.00		1,138,747.00	1,138,747.00	0.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		798,786.00	798,786.00		885,776.00	885,776.00	10.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,663,789.00	1,663,789.00		1,162,521.00	1,162,521.00	-30.1%
Career and Technical Education	3500-3599	8290		345,117.00	345,117.00		310,605.00	310,605.00	-10.0%
All Other Federal Revenue	All Other	8290	320,000.00	32,847,465.00	33,167,465.00	320,481.00	42,660,623.00	42,981,104.00	29.6%
TOTAL, FEDERAL REVENUE			320,000.00	58,792,666.00	59,112,666.00	320,481.00	67,396,126.00	67,716,607.00	14.6%
<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		34,566,772.00	34,566,772.00		35,169,170.00	35,169,170.00	1.7%
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	1,835,498.00	0.00	1,835,498.00	1,669,949.00	0.00	1,669,949.00	-9.0%
Lottery - Unrestricted and Instructional Materials		8560	6,604,780.00	2,603,060.00	9,207,840.00	6,466,630.00	2,531,811.00	8,998,441.00	-2.3%
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		5,774,969.00	5,774,969.00		4,791,090.00	4,791,090.00	-17.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,512,634.00	1,512,634.00		1,547,603.00	1,547,603.00	2.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		68,167.00	68,167.00		75,000.00	75,000.00	10.0%
All Other State Revenue	All Other	8590	9,142,803.00	109,980,443.00	119,123,246.00	8,626,160.00	51,996,199.00	60,622,359.00	-49.1%
TOTAL, OTHER STATE REVENUE			17,583,081.00	154,506,045.00	172,089,126.00	16,762,739.00	96,110,873.00	112,873,612.00	-34.4%
<b>OTHER LOCAL REVENUE</b>									

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	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	6,162,121.00	6,162,121.00	0.00	7,135,000.00	7,135,000.00	15.8%
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	6,529.00	0.00	6,529.00	0.00	0.00	0.00	-100.0%
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	92,109.00	0.00	92,109.00	50,000.00	0.00	50,000.00	-45.7%
Interest		8660	3,152,582.00	0.00	3,152,582.00	2,500,000.00	0.00	2,500,000.00	-20.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,909,865.00	0.00	3,909,865.00	0.00	0.00	0.00	-100.0%
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	43,000.00	0.00	43,000.00	0.00	0.00	0.00	-100.0%
Interagency Services		8677	0.00	702,693.00	702,693.00	0.00	2,000,000.00	2,000,000.00	184.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,939,383.00	3,005,423.00	6,944,806.00	2,673,305.00	1,611,620.00	4,284,925.00	-38.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,143,468.00	9,870,237.00	21,013,705.00	5,223,305.00	10,746,620.00	15,969,925.00	-24.0%
TOTAL, REVENUES			539,701,028.00	223,168,948.00	762,869,976.00	565,858,691.00	174,253,619.00	740,112,310.00	-3.0%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	163,337,815.00	47,589,048.00	210,926,863.00	168,927,740.00	55,334,893.00	224,262,633.00	6.3%
Certificated Pupil Support Salaries		1200	13,042,590.00	4,046,111.00	17,088,701.00	14,807,310.00	5,618,132.00	20,425,442.00	19.5%
Certificated Supervisors' and Administrators' Salaries		1300	20,791,029.00	4,535,700.00	25,326,729.00	23,086,870.00	4,916,149.00	28,003,019.00	10.6%
Other Certificated Salaries		1900	2,669,701.00	5,876,074.00	8,545,775.00	4,448,309.00	7,550,986.00	11,999,295.00	40.4%
TOTAL, CERTIFICATED SALARIES			199,841,135.00	62,046,933.00	261,888,068.00	211,270,229.00	73,420,160.00	284,690,389.00	8.7%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	3,323,497.00	17,204,150.00	20,527,647.00	4,625,354.00	23,281,312.00	27,906,666.00	35.9%
Classified Support Salaries		2200	20,035,287.00	8,244,729.00	28,280,016.00	22,644,258.00	8,814,060.00	31,458,318.00	11.2%
Classified Supervisors' and Administrators' Salaries		2300	7,054,422.00	2,147,560.00	9,201,982.00	7,546,221.00	2,546,704.00	10,092,925.00	9.7%
Clerical, Technical and Office Salaries		2400	17,975,296.00	2,739,415.00	20,714,711.00	19,309,790.00	2,922,990.00	22,232,780.00	7.3%
Other Classified Salaries		2900	8,776,119.00	2,589,383.00	11,365,502.00	9,987,229.00	2,972,989.00	12,960,218.00	14.0%
TOTAL, CLASSIFIED SALARIES			57,164,621.00	32,925,237.00	90,089,858.00	64,112,852.00	40,538,055.00	104,650,907.00	16.2%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	34,740,430.00	32,631,779.00	67,372,209.00	40,179,625.00	36,555,592.00	76,735,217.00	13.9%
PERS		3201-3202	13,101,077.00	7,795,829.00	20,896,906.00	16,479,452.00	11,109,331.00	27,588,783.00	32.0%
OASDI/Medicare/Alternative		3301-3302	7,056,228.00	3,330,040.00	10,386,268.00	7,980,470.00	4,306,203.00	12,286,673.00	18.3%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	29,677,519.00	11,635,559.00	41,313,078.00	25,216,797.00	27,060,358.00	52,277,155.00	26.5%
Unemployment Insurance		3501-3502	546,963.00	1,235,061.00	1,782,024.00	137,808.00	57,068.00	194,876.00	-89.1%
Workers' Compensation		3601-3602	4,770,778.00	1,705,196.00	6,475,974.00	4,961,029.00	2,053,399.00	7,014,428.00	8.3%
OPEB, Allocated		3701-3702	3,886,379.00	1,433,730.00	5,320,109.00	4,409,824.00	1,825,216.00	6,235,040.00	17.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,011,715.00	2,730,375.00	6,742,090.00	230,787.00	117,765.00	348,552.00	-94.8%
TOTAL, EMPLOYEE BENEFITS			97,791,089.00	62,497,569.00	160,288,658.00	99,595,792.00	83,084,932.00	182,680,724.00	14.0%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	5,713,547.00	3,905,279.00	9,618,826.00	2,731,607.00	2,531,811.00	5,263,418.00	-45.3%
Books and Other Reference Materials		4200	2,016,818.00	360,148.00	2,376,966.00	241,022.00	223,151.00	464,173.00	-80.5%
Materials and Supplies		4300	14,952,237.00	12,737,776.00	27,690,013.00	20,414,162.00	14,567,324.00	34,981,486.00	26.3%
Noncapitalized Equipment		4400	5,201,932.00	2,939,025.00	8,140,957.00	7,262,123.00	1,300,741.00	8,562,864.00	5.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			27,884,534.00	19,942,228.00	47,826,762.00	30,648,914.00	18,623,027.00	49,271,941.00	3.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	17,292,603.00	17,930,160.00	35,222,763.00	20,427,070.00	10,810,697.00	31,237,767.00	-11.3%
Travel and Conferences		5200	624,561.00	1,059,751.00	1,684,312.00	570,898.00	882,636.00	1,453,534.00	-13.7%
Dues and Memberships		5300	151,125.00	61,747.00	212,872.00	145,915.00	62,836.00	208,751.00	-1.9%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,990,321.00	85,394.00	9,075,715.00	9,487,000.00	24,230.00	9,511,230.00	4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,319,310.00	1,307,621.00	3,626,931.00	5,615,287.00	756,198.00	6,371,485.00	75.7%
Transfers of Direct Costs		5710	(265,477.00)	265,477.00	0.00	(470,135.00)	470,135.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(90,328.00)	23,510.00	(66,818.00)	(27,963.00)	507,658.00	479,695.00	-817.9%
Professional/Consulting Services and Operating Expenditures		5800	22,521,026.00	12,616,414.00	35,137,440.00	23,935,300.00	11,474,691.00	35,409,991.00	0.8%
Communications		5900	1,391,942.00	48,943.00	1,440,885.00	946,022.00	241,050.00	1,187,072.00	-17.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,935,083.00	33,399,017.00	86,334,100.00	60,629,394.00	25,230,131.00	85,859,525.00	-0.5%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	2,988,956.00	2,988,956.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	3,112,642.00	71,246.00	3,183,888.00	6,429,487.00	20,000.00	6,449,487.00	102.6%
Buildings and Improvements of Buildings		6200	5,742,180.00	6,104,674.00	11,846,854.00	9,100,000.00	11,902,569.00	21,002,569.00	77.3%
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	553,036.00	4,547,531.00	5,100,567.00	500.00	752,130.00	752,630.00	-85.2%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	1,587,790.00	2,092,568.00	3,680,358.00	409,500.00	14,373,057.00	14,782,557.00	301.7%
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			10,995,648.00	15,804,975.00	26,800,623.00	15,939,487.00	27,047,756.00	42,987,243.00	60.4%
<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	4,003.00	4,003.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	131,007.00	0.00	131,007.00	177,652.00	0.00	177,652.00	35.6%
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	97,417.00	97,417.00	0.00	0.00	0.00	-100.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			131,007.00	101,420.00	232,427.00	177,652.00	0.00	177,652.00	-23.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(4,701,734.00)	4,701,734.00	0.00	(7,777,373.00)	7,777,373.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(813,154.00)	0.00	(813,154.00)	(1,166,952.00)	0.00	(1,166,952.00)	43.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,514,888.00)	4,701,734.00	(813,154.00)	(8,944,325.00)	7,777,373.00	(1,166,952.00)	43.5%
TOTAL, EXPENDITURES			441,228,229.00	231,419,113.00	672,647,342.00	473,429,995.00	275,721,434.00	749,151,429.00	11.4%
<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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,542,551.00	453,843.00	2,996,394.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,542,551.00	453,843.00	2,996,394.00	0.00	0.00	0.00	-100.0%
<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%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description Resource Codes Object Codes			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(69,212,893.00)	69,212,893.00	0.00	(80,187,076.00)	80,187,076.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(69,212,893.00)	69,212,893.00	0.00	(80,187,076.00)	80,187,076.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a- b + c - d + e)</b>			(71,755,444.00)	68,759,050.00	(2,996,394.00)	(80,187,076.00)	80,187,076.00	0.00	-100.0%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	510,654,479.00	0.00	510,654,479.00	543,552,166.00	0.00	543,552,166.00	6.4%
2) Federal Revenue		8100-8299	320,000.00	58,792,666.00	59,112,666.00	320,481.00	67,396,126.00	67,716,607.00	14.6%
3) Other State Revenue		8300-8599	17,583,081.00	154,506,045.00	172,089,126.00	16,762,739.00	96,110,873.00	112,873,612.00	-34.4%
4) Other Local Revenue		8600-8799	11,143,468.00	9,870,237.00	21,013,705.00	5,223,305.00	10,746,620.00	15,969,925.00	-24.0%
5) TOTAL, REVENUES			539,701,028.00	223,168,948.00	762,869,976.00	565,858,691.00	174,253,619.00	740,112,310.00	-3.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		251,344,360.00	155,116,576.00	406,460,936.00	254,838,438.00	178,369,128.00	433,207,566.00	6.6%
2) Instruction - Related Services	2000-2999		52,333,131.00	25,285,567.00	77,618,698.00	59,508,274.00	28,779,142.00	88,287,416.00	13.7%
3) Pupil Services	3000-3999		49,095,169.00	16,137,753.00	65,232,922.00	57,981,046.00	14,818,296.00	72,799,342.00	11.6%
4) Ancillary Services	4000-4999		6,957,640.00	168,544.00	7,126,184.00	7,233,903.00	208,631.00	7,442,534.00	4.4%
5) Community Services	5000-5999		158,457.00	7,955.00	166,412.00	170,745.00	38.00	170,783.00	2.6%
6) Enterprise	6000-6999		0.00	500.00	500.00	0.00	350,500.00	350,500.00	70,000.0%
7) General Administration	7000-7999		31,037,374.00	6,078,836.00	37,116,210.00	29,688,940.00	9,785,044.00	39,473,984.00	6.4%
8) Plant Services	8000-8999		50,171,091.00	28,521,962.00	78,693,053.00	63,830,997.00	43,410,655.00	107,241,652.00	36.3%
9) Other Outgo	9000-9999	Except 7600-7699	131,007.00	101,420.00	232,427.00	177,652.00	0.00	177,652.00	-23.6%
10) TOTAL, EXPENDITURES			441,228,229.00	231,419,113.00	672,647,342.00	473,429,995.00	275,721,434.00	749,151,429.00	11.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			98,472,799.00	(8,250,165.00)	90,222,634.00	92,428,696.00	(101,467,815.00)	(9,039,119.00)	-110.0%
<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	2,542,551.00	453,843.00	2,996,394.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(69,212,893.00)	69,212,893.00	0.00	(80,187,076.00)	80,187,076.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(71,755,444.00)	68,759,050.00	(2,996,394.00)	(80,187,076.00)	80,187,076.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			26,717,355.00	60,508,885.00	87,226,240.00	12,241,620.00	(21,280,739.00)	(9,039,119.00)	-110.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	119,701,065.00	70,568,238.00	190,269,303.00	146,418,420.00	131,077,123.00	277,495,543.00	45.8%

Budget, July 1  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description Function Codes Object Codes			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			119,701,065.00	70,568,238.00	190,269,303.00	146,418,420.00	131,077,123.00	277,495,543.00	45.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			119,701,065.00	70,568,238.00	190,269,303.00	146,418,420.00	131,077,123.00	277,495,543.00	45.8%
2) Ending Balance, June 30 (E + F1e)			146,418,420.00	131,077,123.00	277,495,543.00	158,660,040.00	109,796,384.00	268,456,424.00	-3.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	215,000.00	0.00	215,000.00	215,000.00	0.00	215,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	131,077,123.00	131,077,123.00	0.00	109,796,384.00	109,796,384.00	-16.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	119,027,671.00	0.00	119,027,671.00	128,328,983.00	0.00	128,328,983.00	7.8%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	27,025,749.00	0.00	27,025,749.00	29,966,057.00	0.00	29,966,057.00	10.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	18,941,647.00	26,065,557.00
6266	Educator Effectiveness, FY 2021-22	8,610,495.00	5,740,330.00
6500	Special Education	2,059,144.00	1,614,029.00
6546	Mental Health-Related Services	5,408,135.00	5,408,135.00
6547	Special Education Early Intervention Preschool Grant	3,524,511.00	3,524,511.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	12,141,605.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	166,350.00	166,350.00
7085	Learning Communities for School Success Program	870,651.00	0.00
7311	Classified School Employee Professional Development Block Grant	251,087.00	251,087.00
7412	A-G Access/Success Grant	1,851,706.00	713,737.00
7413	A-G Learning Loss Mitigation Grant	982,760.00	982,760.00
7425	Expanded Learning Opportunities (ELO) Grant	2,536,281.00	911,717.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	1,475,656.00	479,466.00
7435	Learning Recovery Emergency Block Grant	42,424,119.00	33,385,668.00
7810	Other Restricted State	503,406.00	503,406.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	4,696,113.00	9,942,747.00
9010	Other Restricted Local	24,633,457.00	20,106,884.00
Total, Restricted Balance		131,077,123.00	109,796,384.00

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	2,615,812.48	2,563,496.23	-104.0%
5) TOTAL, REVENUES			2,615,812.48	2,563,496.23	-104.0%
<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	930,398.85	1,060,370.53	29.0%
5) Services and Other Operating Expenditures		5000-5999	1,173,837.96	1,349,913.65	45.0%
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			2,104,236.81	2,410,284.18	74.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			511,575.67	153,212.05	-70.1%
<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>			511,575.67	153,212.05	-70.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,462,756.43	2,837,428.71	15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,462,756.43	2,837,428.71	15.2%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) Other Restatements		9795	(136,903.39)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,325,853.04	2,837,428.71	22.0%
2) Ending Balance, June 30 (E + F1e)			2,837,428.71	2,990,640.76	5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,420.00	0.00	-100.0%
Stores		9712	88,063.84	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,746,944.87	2,990,640.76	8.9%
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	2,629,700.88		
c) in Revolving Cash Account		9130	2,420.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	45,646.35		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,339.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	88,063.84		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	96,671.38		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,865,842.05		
<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	28,413.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			28,413.34		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<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)			2,837,428.71		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	1,316,539.39	New
All Other Sales		8639	1,343,407.54	0.00	-100.0%
Interest		8660	2,919.14	2,860.76	-2.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,269,485.80	1,244,096.08	-2.0%
TOTAL, REVENUES			2,615,812.48	2,563,496.23	-104.0%
<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%
TOTAL, CERTIFICATED SALARIES			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%
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>					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	924,909.47	1,054,057.74	14.0%
Noncapitalized Equipment		4400	5,489.38	6,312.79	15.0%
TOTAL, BOOKS AND SUPPLIES			930,398.85	1,060,370.53	29.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	18,661.03	21,460.18	15.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,546.00	6,377.90	15.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,149,630.93	1,322,075.57	15.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,173,837.96	1,349,913.65	45.0%
<b>CAPITAL OUTLAY</b>					
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 - 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			2,104,236.81	2,410,284.18	74.0%
<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%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<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	2,615,812.48	2,563,496.23	-104.0%
5) TOTAL, REVENUES			2,615,812.48	2,563,496.23	-104.0%
<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		2,104,236.81	2,410,284.18	14.5%
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			2,104,236.81	2,410,284.18	14.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			511,575.67	153,212.05	-70.1%
<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>			511,575.67	153,212.05	-70.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,462,756.43	2,837,428.71	15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,462,756.43	2,837,428.71	15.2%
d) Other Restatements		9795	(136,903.39)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,325,853.04	2,837,428.71	22.0%
2) Ending Balance, June 30 (E + F1e)			2,837,428.71	2,990,640.76	5.4%
Components of Ending Fund Balance					

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	2,420.00	0.00	-100.0%
Stores		9712	88,063.84	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,746,944.87	2,990,640.76	8.9%
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
8210	Student Activity Funds	2,746,944.87	2,990,640.76
Total, Restricted Balance		2,746,944.87	2,990,640.76

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	769,425.00	769,425.00	0.0%
3) Other State Revenue		8300-8599	3,232,281.00	3,326,325.00	2.9%
4) Other Local Revenue		8600-8799	16,059.00	0.00	-100.0%
5) TOTAL, REVENUES			4,017,765.00	4,095,750.00	1.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,458,231.00	1,695,196.00	16.3%
2) Classified Salaries		2000-2999	763,360.00	779,083.00	2.1%
3) Employee Benefits		3000-3999	1,084,311.00	1,256,038.00	15.8%
4) Books and Supplies		4000-4999	470,942.00	120,827.00	-74.3%
5) Services and Other Operating Expenditures		5000-5999	341,464.00	95,260.00	-72.1%
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	113,291.00	149,346.00	31.8%
9) TOTAL, EXPENDITURES			4,231,599.00	4,095,750.00	-3.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(213,834.00)	0.00	-100.0%
<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>			(213,834.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,340,722.00	1,126,888.00	-15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,340,722.00	1,126,888.00	-15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,340,722.00	1,126,888.00	-15.9%
2) Ending Balance, June 30 (E + F1e)			1,126,888.00	1,126,888.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	991,983.00	991,983.00	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	134,905.00	134,905.00	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	1,126,887.00		
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			1,126,887.00		
<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)			1,126,887.00		
<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>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	769,425.00	769,425.00	0.0%
TOTAL, FEDERAL REVENUE			769,425.00	769,425.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,007,428.00	3,088,321.00	2.7%
All Other State Revenue	All Other	8590	224,853.00	238,004.00	5.8%
TOTAL, OTHER STATE REVENUE			3,232,281.00	3,326,325.00	2.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	14,414.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,645.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,059.00	0.00	-100.0%
TOTAL, REVENUES			4,017,765.00	4,095,750.00	1.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,275,382.00	1,518,682.00	19.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	182,849.00	176,514.00	-3.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			1,458,231.00	1,695,196.00	16.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	132,497.00	150,278.00	13.4%
Classified Supervisors' and Administrators' Salaries		2300	120,680.00	123,736.00	2.5%
Clerical, Technical and Office Salaries		2400	473,465.00	467,876.00	-1.2%
Other Classified Salaries		2900	36,718.00	37,193.00	1.3%
TOTAL, CLASSIFIED SALARIES			763,360.00	779,083.00	2.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	345,719.00	423,184.00	22.4%
PERS		3201-3202	219,389.00	241,855.00	10.2%
OASDI/Medicare/Alternative		3301-3302	84,147.00	92,277.00	9.7%
Health and Welfare Benefits		3401-3402	333,952.00	410,777.00	23.0%
Unemployment Insurance		3501-3502	10,651.00	1,237.00	-88.4%
Workers' Compensation		3601-3602	41,354.00	44,583.00	7.8%
OPEB, Allocated		3701-3702	34,868.00	39,629.00	13.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,231.00	2,496.00	-82.5%
TOTAL, EMPLOYEE BENEFITS			1,084,311.00	1,256,038.00	15.8%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	70,923.00	0.00	-100.0%
Materials and Supplies		4300	88,715.00	120,827.00	36.2%
Noncapitalized Equipment		4400	311,304.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			470,942.00	120,827.00	-74.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,985.00	5,730.00	-66.3%
Dues and Memberships		5300	1,225.00	1,450.00	18.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	25,788.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,130.00	2,300.00	8.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	66,044.00	5,880.00	-91.1%
Professional/Consulting Services and Operating Expenditures		5800	228,982.00	79,900.00	-65.1%
Communications		5900	310.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			341,464.00	95,260.00	-72.1%
<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%
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, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	113,291.00	149,346.00	31.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			113,291.00	149,346.00	31.8%
TOTAL, EXPENDITURES			4,231,599.00	4,095,750.00	-3.2%
<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>					
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%
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)			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	769,425.00	769,425.00	0.0%
3) Other State Revenue		8300-8599	3,232,281.00	3,326,325.00	2.9%
4) Other Local Revenue		8600-8799	16,059.00	0.00	-100.0%
5) TOTAL, REVENUES			4,017,765.00	4,095,750.00	1.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,480,917.00	2,388,584.00	-3.7%
2) Instruction - Related Services	2000-2999		1,254,035.00	1,228,640.00	-2.0%
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		113,291.00	149,346.00	31.8%
8) Plant Services	8000-8999		383,356.00	329,180.00	-14.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,231,599.00	4,095,750.00	-3.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(213,834.00)	0.00	-100.0%
<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>			(213,834.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,340,722.00	1,126,888.00	-15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,340,722.00	1,126,888.00	-15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,340,722.00	1,126,888.00	-15.9%
2) Ending Balance, June 30 (E + F1e)			1,126,888.00	1,126,888.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	991,983.00	991,983.00	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	134,905.00	134,905.00	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
6371	CalWORKs for ROCP or Adult Education	236,328.00	236,328.00
6391	Adult Education Program	708,979.00	708,979.00
9010	Other Restricted Local	46,676.00	46,676.00
Total, Restricted Balance		991,983.00	991,983.00

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	4,146,611.00	3,705,648.00	-10.6%
4) Other Local Revenue		8600-8799	101,147.00	80,068.00	-20.8%
5) TOTAL, REVENUES			4,247,758.00	3,785,716.00	-10.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,107,950.00	1,038,224.00	-6.3%
2) Classified Salaries		2000-2999	1,394,556.00	1,354,143.00	-2.9%
3) Employee Benefits		3000-3999	1,183,519.00	1,168,647.00	-1.3%
4) Books and Supplies		4000-4999	369,971.00	122,375.00	-66.9%
5) Services and Other Operating Expenditures		5000-5999	93,122.00	10,500.00	-88.7%
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	141,822.00	183,088.00	29.1%
9) TOTAL, EXPENDITURES			4,290,940.00	3,876,977.00	-9.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(43,182.00)	(91,261.00)	111.3%
<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>			(43,182.00)	(91,261.00)	111.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	188,909.00	145,727.00	-22.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,909.00	145,727.00	-22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,909.00	145,727.00	-22.9%
2) Ending Balance, June 30 (E + F1e)			145,727.00	54,466.00	-62.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	145,727.00	54,466.00	-62.6%
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	145,727.00		
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			145,727.00		
<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)			145,727.00		
<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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	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	3,933,184.00	3,480,034.00	-11.5%
All Other State Revenue	All Other	8590	213,427.00	225,614.00	5.7%
TOTAL, OTHER STATE REVENUE			4,146,611.00	3,705,648.00	-10.6%
<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	18,091.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	83,056.00	80,068.00	-3.6%
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			101,147.00	80,068.00	-20.8%
TOTAL, REVENUES			4,247,758.00	3,785,716.00	-10.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	985,106.00	943,696.00	-4.2%
Certificated Pupil Support Salaries		1200	24,725.00	25,743.00	4.1%
Certificated Supervisors' and Administrators' Salaries		1300	98,119.00	68,785.00	-29.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,107,950.00	1,038,224.00	-6.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	994,291.00	1,020,957.00	2.7%
Classified Support Salaries		2200	63,574.00	27,352.00	-57.0%
Classified Supervisors' and Administrators' Salaries		2300	89,599.00	91,603.00	2.2%
Clerical, Technical and Office Salaries		2400	75,042.00	46,909.00	-37.5%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	172,050.00	167,322.00	-2.7%
TOTAL, CLASSIFIED SALARIES			1,394,556.00	1,354,143.00	-2.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	267,176.00	258,758.00	-3.2%
PERS		3201-3202	264,136.00	272,874.00	3.3%
OASDI/Medicare/Alternative		3301-3302	121,132.00	123,752.00	2.2%
Health and Welfare Benefits		3401-3402	384,835.00	427,485.00	11.1%
Unemployment Insurance		3501-3502	11,695.00	1,197.00	-89.8%
Workers' Compensation		3601-3602	45,495.00	43,119.00	-5.2%
OPEB, Allocated		3701-3702	38,359.00	38,332.00	-0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	50,691.00	3,130.00	-93.8%
TOTAL, EMPLOYEE BENEFITS			1,183,519.00	1,168,647.00	-1.3%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	73,024.00	22,495.00	-69.2%
Materials and Supplies		4300	201,152.00	72,000.00	-64.2%
Noncapitalized Equipment		4400	95,795.00	27,880.00	-70.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			369,971.00	122,375.00	-66.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,668.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	609.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,808.00	10,500.00	273.9%
Professional/Consulting Services and Operating Expenditures		5800	79,117.00	0.00	-100.0%
Communications		5900	2,920.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			93,122.00	10,500.00	-88.7%
<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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	141,822.00	183,088.00	29.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			141,822.00	183,088.00	29.1%
TOTAL, EXPENDITURES			4,290,940.00	3,876,977.00	-9.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<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>					

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)			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	4,146,611.00	3,705,648.00	-10.6%
4) Other Local Revenue		8600-8799	101,147.00	80,068.00	-20.8%
5) TOTAL, REVENUES			4,247,758.00	3,785,716.00	-10.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,347,656.00	3,031,230.00	-9.5%
2) Instruction - Related Services	2000-2999		674,408.00	582,378.00	-13.6%
3) Pupil Services	3000-3999		126,096.00	80,281.00	-36.3%
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		141,822.00	183,088.00	29.1%
8) Plant Services	8000-8999		958.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,290,940.00	3,876,977.00	-9.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(43,182.00)	(91,261.00)	111.3%
<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>			(43,182.00)	(91,261.00)	111.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	188,909.00	145,727.00	-22.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,909.00	145,727.00	-22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,909.00	145,727.00	-22.9%
2) Ending Balance, June 30 (E + F1e)			145,727.00	54,466.00	-62.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	145,727.00	54,466.00	-62.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5059	Child Dev elopment: ARP California State Preschool Program One- time Stipend	145,727.00	54,466.00
Total, Restricted Balance		145,727.00	54,466.00

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	22,414,505.00	20,035,946.00	-10.6%
3) Other State Revenue		8300-8599	13,620,971.00	9,087,321.00	-33.3%
4) Other Local Revenue		8600-8799	1,736,595.00	1,480,300.00	-14.8%
5) TOTAL, REVENUES			37,772,071.00	30,603,567.00	-19.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,859,561.00	10,721,880.00	8.7%
3) Employee Benefits		3000-3999	4,534,485.00	4,943,212.00	9.0%
4) Books and Supplies		4000-4999	11,931,125.00	11,293,163.00	-5.3%
5) Services and Other Operating Expenditures		5000-5999	590,847.00	270,065.00	-54.3%
6) Capital Outlay		6000-6999	299,334.00	1,260,531.00	321.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	558,041.00	834,518.00	49.5%
9) TOTAL, EXPENDITURES			27,773,393.00	29,323,369.00	5.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			9,998,678.00	1,280,198.00	-87.2%
<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>			9,998,678.00	1,280,198.00	-87.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,542,426.00	29,541,104.00	51.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,542,426.00	29,541,104.00	51.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,542,426.00	29,541,104.00	51.2%
2) Ending Balance, June 30 (E + F1e)			29,541,104.00	30,821,302.00	4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	500,000.00	500,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28,793,301.00	30,073,499.00	4.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	247,803.00	247,803.00	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	29,541,104.00		
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			29,541,104.00		
<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)			29,541,104.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	21,277,573.00	19,895,946.00	-6.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	1,136,932.00	140,000.00	-87.7%
TOTAL, FEDERAL REVENUE			22,414,505.00	20,035,946.00	-10.6%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	13,403,781.00	9,015,209.00	-32.7%
All Other State Revenue		8590	217,190.00	72,112.00	-66.8%
TOTAL, OTHER STATE REVENUE			13,620,971.00	9,087,321.00	-33.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	681,000.00	798,300.00	17.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	242,245.00	132,000.00	-45.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	211,350.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	602,000.00	550,000.00	-8.6%
TOTAL, OTHER LOCAL REVENUE			1,736,595.00	1,480,300.00	-14.8%
TOTAL, REVENUES			37,772,071.00	30,603,567.00	-19.0%
<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	8,193,866.00	8,880,365.00	8.4%
Classified Supervisors' and Administrators' Salaries		2300	1,280,200.00	1,396,570.00	9.1%
Clerical, Technical and Office Salaries		2400	385,495.00	444,945.00	15.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,859,561.00	10,721,880.00	8.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	9,999.00	New
PERS		3201-3202	1,452,491.00	2,060,650.00	41.9%
OASDI/Medicare/Alternative		3301-3302	682,271.00	805,166.00	18.0%
Health and Welfare Benefits		3401-3402	1,513,504.00	1,684,430.00	11.3%
Unemployment Insurance		3501-3502	44,687.00	5,366.00	-88.0%
Workers' Compensation		3601-3602	172,365.00	193,220.00	12.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	145,402.00	171,749.00	18.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	523,765.00	12,632.00	-97.6%
TOTAL, EMPLOYEE BENEFITS			4,534,485.00	4,943,212.00	9.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	491,708.00	1,094,376.00	122.6%
Noncapitalized Equipment		4400	168,028.00	40,961.00	-75.6%
Food		4700	11,271,389.00	10,157,826.00	-9.9%
TOTAL, BOOKS AND SUPPLIES			11,931,125.00	11,293,163.00	-5.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,611.00	5,700.00	253.8%
Dues and Memberships		5300	5,588.00	7,800.00	39.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	173,368.00	159,340.00	-8.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	226,906.00	256,000.00	12.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(7,036.00)	(496,075.00)	6,950.5%
Professional/Consulting Services and Operating Expenditures		5800	190,395.00	336,800.00	76.9%
Communications		5900	15.00	500.00	3,233.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			590,847.00	270,065.00	-54.3%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	71,376.00	0.00	-100.0%
Equipment Replacement		6500	227,958.00	1,260,531.00	453.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			299,334.00	1,260,531.00	321.1%
<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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	558,041.00	834,518.00	49.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			558,041.00	834,518.00	49.5%
TOTAL, EXPENDITURES			27,773,393.00	29,323,369.00	5.6%
<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	22,414,505.00	20,035,946.00	-10.6%
3) Other State Revenue		8300-8599	13,620,971.00	9,087,321.00	-33.3%
4) Other Local Revenue		8600-8799	1,736,595.00	1,480,300.00	-14.8%
5) TOTAL, REVENUES			37,772,071.00	30,603,567.00	-19.0%
<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		26,966,354.00	27,992,996.00	3.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		558,041.00	834,518.00	49.5%
8) Plant Services	8000-8999		248,998.00	495,855.00	99.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,773,393.00	29,323,369.00	5.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			9,998,678.00	1,280,198.00	-87.2%
<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>			9,998,678.00	1,280,198.00	-87.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,542,426.00	29,541,104.00	51.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,542,426.00	29,541,104.00	51.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,542,426.00	29,541,104.00	51.2%
2) Ending Balance, June 30 (E + F1e)			29,541,104.00	30,821,302.00	4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	500,000.00	500,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28,793,301.00	30,073,499.00	4.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	247,803.00	247,803.00	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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	19,308,016.00	20,140,554.00
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	1,653,971.00	1,653,971.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,149,801.00	1,597,461.00
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	254,927.00	254,927.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	957,661.00	957,661.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	57,439.00	57,439.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	4,248,555.00	4,248,555.00
9010	Other Restricted Local	1,162,931.00	1,162,931.00
Total, Restricted Balance		28,793,301.00	30,073,499.00

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	2,006,965.00	500,000.00	-75.1%
5) TOTAL, REVENUES			2,006,965.00	500,000.00	-75.1%
<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	1,011,480.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	10,300.00	0.00	-100.0%
6) Capital Outlay		6000-6999	27,540,641.00	59,247,881.00	115.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,562,421.00	59,247,881.00	107.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(26,555,456.00)	(58,747,881.00)	121.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,615.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	79,423,000.00	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			79,427,615.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			52,872,159.00	(58,747,881.00)	-211.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,838,470.00	96,710,629.00	120.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,838,470.00	96,710,629.00	120.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,838,470.00	96,710,629.00	120.6%
2) Ending Balance, June 30 (E + F1e)			96,710,629.00	37,962,748.00	-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	96,710,629.00	37,962,748.00	-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	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	96,710,628.00		
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			96,710,628.00		
<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)			96,710,628.00		
<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	782,162.00	500,000.00	-36.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	995,818.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	228,985.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,006,965.00	500,000.00	-75.1%
TOTAL, REVENUES			2,006,965.00	500,000.00	-75.1%
<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	142,725.00	0.00	-100.0%
Noncapitalized Equipment		4400	868,755.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,011,480.00	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	148.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	10,152.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,300.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	431,175.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	27,006,499.00	59,247,881.00	119.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	102,967.00	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			27,540,641.00	59,247,881.00	115.1%
<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			28,562,421.00	59,247,881.00	107.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	4,615.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,615.00	0.00	-100.0%
<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	79,423,000.00	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			79,423,000.00	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)			79,427,615.00	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	2,006,965.00	500,000.00	-75.1%
5) TOTAL, REVENUES			2,006,965.00	500,000.00	-75.1%
<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		28,562,421.00	59,247,881.00	107.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,562,421.00	59,247,881.00	107.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(26,555,456.00)	(58,747,881.00)	121.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,615.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	79,423,000.00	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			79,427,615.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			52,872,159.00	(58,747,881.00)	-211.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,838,470.00	96,710,629.00	120.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,838,470.00	96,710,629.00	120.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,838,470.00	96,710,629.00	120.6%
2) Ending Balance, June 30 (E + F1e)			96,710,629.00	37,962,748.00	-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	96,710,629.00	37,962,748.00	-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	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	96,710,629.00	37,962,748.00
Total, Restricted Balance		96,710,629.00	37,962,748.00

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	4,282,950.00	2,316,402.00	-45.9%
5) TOTAL, REVENUES			4,282,950.00	2,316,402.00	-45.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	100,284.00	108,888.00	8.6%
3) Employee Benefits		3000-3999	50,289.00	55,218.00	9.8%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	427,136.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,421,286.00	1,083,527.00	-23.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,998,995.00	1,247,633.00	-37.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,283,955.00	1,068,769.00	-53.2%
<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	1,564,866.00	1,570,155.00	0.3%
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			(1,564,866.00)	(1,570,155.00)	0.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			719,089.00	(501,386.00)	-169.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,815,326.00	6,534,415.00	12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,815,326.00	6,534,415.00	12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,815,326.00	6,534,415.00	12.4%
2) Ending Balance, June 30 (E + F1e)			6,534,415.00	6,033,029.00	-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	6,534,415.00	6,033,029.00	-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	6,534,415.00		
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			6,534,415.00		
<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)			6,534,415.00		
<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	251,341.00	250,000.00	-0.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	251,290.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	3,413,260.00	2,000,000.00	-41.4%
Other Local Revenue					
All Other Local Revenue		8699	367,059.00	66,402.00	-81.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,282,950.00	2,316,402.00	-45.9%
TOTAL, REVENUES			4,282,950.00	2,316,402.00	-45.9%
<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	75,937.00	78,013.00	2.7%
Clerical, Technical and Office Salaries		2400	24,347.00	30,875.00	26.8%
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			100,284.00	108,888.00	8.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	25,055.00	28,733.00	14.7%
OASDI/Medicare/Alternative		3301-3302	7,446.00	8,111.00	8.9%
Health and Welfare Benefits		3401-3402	13,759.00	14,598.00	6.1%
Unemployment Insurance		3501-3502	498.00	54.00	-89.2%
Workers' Compensation		3601-3602	1,906.00	1,960.00	2.8%
OPEB, Allocated		3701-3702	1,605.00	1,742.00	8.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	20.00	20.00	0.0%
TOTAL, EMPLOYEE BENEFITS			50,289.00	55,218.00	9.8%
<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	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 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	53.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	427,083.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			427,136.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	77,670.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,336,392.00	1,083,527.00	-18.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	7,224.00	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			1,421,286.00	1,083,527.00	-23.8%
<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			1,998,995.00	1,247,633.00	-37.6%
<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	1,564,866.00	1,570,155.00	0.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,564,866.00	1,570,155.00	0.3%
<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)			(1,564,866.00)	(1,570,155.00)	0.3%

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	4,282,950.00	2,316,402.00	-45.9%
5) TOTAL, REVENUES			4,282,950.00	2,316,402.00	-45.9%
<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		577,709.00	164,106.00	-71.6%
8) Plant Services	8000-8999		1,421,286.00	1,083,527.00	-23.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,998,995.00	1,247,633.00	-37.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			2,283,955.00	1,068,769.00	-53.2%
<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	1,564,866.00	1,570,155.00	0.3%
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			(1,564,866.00)	(1,570,155.00)	0.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			719,089.00	(501,386.00)	-169.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,815,326.00	6,534,415.00	12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,815,326.00	6,534,415.00	12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,815,326.00	6,534,415.00	12.4%
2) Ending Balance, June 30 (E + F1e)			6,534,415.00	6,033,029.00	-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	6,534,415.00	6,033,029.00	-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	6,534,415.00	6,033,029.00
Total, Restricted Balance		6,534,415.00	6,033,029.00

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	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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	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	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<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	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>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<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	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 -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 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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<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	25,467,518.00	6,938,651.00	-72.8%
5) TOTAL, REVENUES			25,467,518.00	6,938,651.00	-72.8%
<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	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	7,569,983.00	12,215,525.00	61.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,569,983.00	12,215,525.00	61.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			17,897,535.00	(5,276,874.00)	-129.5%
<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>			17,897,535.00	(5,276,874.00)	-129.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,773,909.00	26,671,444.00	204.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,773,909.00	26,671,444.00	204.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,773,909.00	26,671,444.00	204.0%
2) Ending Balance, June 30 (E + F1e)			26,671,444.00	21,394,570.00	-19.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	26,671,445.00	21,394,571.00	-19.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.00)	(1.00)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	26,671,445.00		
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			26,671,445.00		
<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)			26,671,445.00		
<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	214,138.00	6,938,651.00	3,140.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	199,539.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	25,053,841.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,467,518.00	6,938,651.00	-72.8%
TOTAL, REVENUES			25,467,518.00	6,938,651.00	-72.8%
<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	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	5,665.00	16,075.00	183.8%
Buildings and Improvements of Buildings		6200	7,564,318.00	12,199,460.00	61.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,569,983.00	12,215,525.00	61.4%
<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			7,569,983.00	12,215,525.00	61.4%
<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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<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	25,467,518.00	6,938,651.00	-72.8%
5) TOTAL, REVENUES			25,467,518.00	6,938,651.00	-72.8%
<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		7,569,983.00	12,215,525.00	61.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,569,983.00	12,215,525.00	61.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			17,897,535.00	(5,276,874.00)	-129.5%
<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>			17,897,535.00	(5,276,874.00)	-129.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,773,909.00	26,671,444.00	204.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,773,909.00	26,671,444.00	204.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,773,909.00	26,671,444.00	204.0%
2) Ending Balance, June 30 (E + F1e)			26,671,444.00	21,394,570.00	-19.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	26,671,445.00	21,394,571.00	-19.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.00)	(1.00)	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	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	36,416,762.00	36,416,762.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,416,762.00	36,416,762.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,416,762.00	36,416,762.00	0.0%
2) Ending Balance, June 30 (E + F1e)			36,416,762.00	36,416,762.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	36,416,762.00	36,416,762.00	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	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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	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			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>					
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	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	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 -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 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	36,416,762.00	36,416,762.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,416,762.00	36,416,762.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,416,762.00	36,416,762.00	0.0%
2) Ending Balance, June 30 (E + F1e)			36,416,762.00	36,416,762.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	36,416,762.00	36,416,762.00	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	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	36,416,762.00	36,416,762.00
Total, Restricted Balance		36,416,762.00	36,416,762.00

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	24,486.00	2,500.00	-89.8%
5) TOTAL, REVENUES			24,486.00	2,500.00	-89.8%
<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	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	1,571,013.00	1,572,655.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,571,013.00	1,572,655.00	0.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,546,527.00)	(1,570,155.00)	1.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,564,866.00	1,570,155.00	0.3%
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			1,564,866.00	1,570,155.00	0.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			18,339.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	695,564.00	713,903.00	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			695,564.00	713,903.00	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			695,564.00	713,903.00	2.6%
2) Ending Balance, June 30 (E + F1e)			713,903.00	713,903.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	713,903.00	713,903.00	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	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	713,903.00		
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			713,903.00		
<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)			713,903.00		
<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>					
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>					
Interest		8660	19,091.00	2,500.00	-86.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,395.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,486.00	2,500.00	-89.8%
TOTAL, REVENUES			24,486.00	2,500.00	-89.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	339,247.00	303,655.00	-10.5%
Other Debt Service - Principal		7439	1,231,766.00	1,269,000.00	3.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,571,013.00	1,572,655.00	0.1%
TOTAL, EXPENDITURES			1,571,013.00	1,572,655.00	0.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,564,866.00	1,570,155.00	0.3%
(a) TOTAL, INTERFUND TRANSFERS IN			1,564,866.00	1,570,155.00	0.3%
<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 Certificates of Participation		8971	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)			1,564,866.00	1,570,155.00	0.3%

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	24,486.00	2,500.00	-89.8%
5) TOTAL, REVENUES			24,486.00	2,500.00	-89.8%
<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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,571,013.00	1,572,655.00	0.1%
10) TOTAL, EXPENDITURES			1,571,013.00	1,572,655.00	0.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(1,546,527.00)	(1,570,155.00)	1.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,564,866.00	1,570,155.00	0.3%
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			1,564,866.00	1,570,155.00	0.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			18,339.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	695,564.00	713,903.00	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			695,564.00	713,903.00	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			695,564.00	713,903.00	2.6%
2) Ending Balance, June 30 (E + F1e)			713,903.00	713,903.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	713,903.00	713,903.00	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	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	713,903.00	713,903.00
Total, Restricted Balance		713,903.00	713,903.00

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	3,547.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	50,618,626.00	49,273,025.00	-2.7%
5) TOTAL, REVENUES			50,622,173.00	49,273,025.00	-2.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	41,955.00	0.00	-100.0%
2) Classified Salaries		2000-2999	568,155.00	561,908.00	-1.1%
3) Employee Benefits		3000-3999	4,289,064.00	287,577.00	-93.3%
4) Books and Supplies		4000-4999	11,629.00	5,500.00	-52.7%
5) Services and Other Operating Expenses		5000-5999	48,486,787.00	51,397,197.00	6.0%
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			53,397,590.00	52,252,182.00	-2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,775,417.00)	(2,979,157.00)	7.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,991,779.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,991,779.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			216,362.00	(2,979,157.00)	-1,476.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,389,259.00	17,921,162.00	-20.0%
b) Audit Adjustments		9793	(4,684,459.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			17,704,800.00	17,921,162.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			17,704,800.00	17,921,162.00	1.2%
2) Ending Net Position, June 30 (E + F1e)			17,921,162.00	14,942,005.00	-16.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	17,921,162.00	14,942,005.00	-16.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	17,921,162.00		
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			17,921,162.00		
<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)			17,921,162.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	3,547.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,547.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	528,444.00	150,000.00	-71.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	548,222.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	43,457,400.00	49,113,347.00	13.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,084,560.00	9,678.00	-99.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,618,626.00	49,273,025.00	-2.7%
TOTAL, REVENUES			50,622,173.00	49,273,025.00	-2.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	41,955.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			41,955.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	14,078.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	95,495.00	102,005.00	6.8%
Clerical, Technical and Office Salaries		2400	419,038.00	459,903.00	9.8%
Other Classified Salaries		2900	39,544.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			568,155.00	561,908.00	-1.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	9,340.00	0.00	-100.0%
PERS		3201-3202	139,210.00	149,705.00	7.5%
OASDI/Medicare/Alternative		3301-3302	43,299.00	43,026.00	-0.6%
Health and Welfare Benefits		3401-3402	702,021.00	74,011.00	-89.5%
Unemployment Insurance		3501-3502	2,971.00	282.00	-90.5%
Workers' Compensation		3601-3602	11,395.00	10,140.00	-11.0%
OPEB, Allocated		3701-3702	3,377,536.00	9,013.00	-99.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,292.00	1,400.00	-57.5%
TOTAL, EMPLOYEE BENEFITS			4,289,064.00	287,577.00	-93.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,506.00	5,500.00	-0.1%
Noncapitalized Equipment		4400	6,123.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			11,629.00	5,500.00	-52.7%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,474.00	3,000.00	-59.9%
Dues and Memberships		5300	52.00	216.00	315.4%
Insurance		5400-5450	4,554,622.00	5,739,973.00	26.0%
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	4,801.00	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	43,919,838.00	45,654,008.00	3.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			48,486,787.00	51,397,197.00	6.0%
<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			53,397,590.00	52,252,182.00	-2.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,991,779.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,991,779.00	0.00	-100.0%
<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)			2,991,779.00	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	3,547.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	50,618,626.00	49,273,025.00	-2.7%
5) TOTAL, REVENUES			50,622,173.00	49,273,025.00	-2.7%
<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		53,397,590.00	52,252,182.00	-2.1%
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			53,397,590.00	52,252,182.00	-2.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,775,417.00)	(2,979,157.00)	7.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,991,779.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,991,779.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			216,362.00	(2,979,157.00)	-1,476.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,389,259.00	17,921,162.00	-20.0%
b) Audit Adjustments		9793	(4,684,459.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			17,704,800.00	17,921,162.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			17,704,800.00	17,921,162.00	1.2%
2) Ending Net Position, June 30 (E + F1e)			17,921,162.00	14,942,005.00	-16.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	17,921,162.00	14,942,005.00	-16.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	17,921,162.00	14,942,005.00
Total, Restricted Net Position		17,921,162.00	14,942,005.00

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	1,326,662.00	1,600,000.00	20.6%
5) TOTAL, REVENUES			1,326,662.00	1,600,000.00	20.6%
<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	137,111.00	145,000.00	5.8%
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			137,111.00	145,000.00	5.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,189,551.00	1,455,000.00	22.3%
<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>			1,189,551.00	1,455,000.00	22.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	23,415,184.00	24,604,735.00	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,415,184.00	24,604,735.00	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			23,415,184.00	24,604,735.00	5.1%
2) Ending Net Position, June 30 (E + F1e)			24,604,735.00	26,059,735.00	5.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	24,604,735.00	26,059,735.00	5.9%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	24,604,735.00		
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		9400	0.00		
11) TOTAL, ASSETS			24,604,735.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<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					
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)			24,604,735.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	1,130,541.00	1,390,000.00	22.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	196,121.00	210,000.00	7.1%
Fees and Contracts					
In-District Premiums/Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,326,662.00	1,600,000.00	20.6%
TOTAL, REVENUES			1,326,662.00	1,600,000.00	20.6%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	137,111.00	145,000.00	5.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			137,111.00	145,000.00	5.8%
TOTAL, EXPENSES			137,111.00	145,000.00	5.8%
<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>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		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 + 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	1,326,662.00	1,600,000.00	20.6%
5) TOTAL, REVENUES			1,326,662.00	1,600,000.00	20.6%
<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		137,111.00	145,000.00	5.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			137,111.00	145,000.00	5.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,189,551.00	1,455,000.00	22.3%
<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>			1,189,551.00	1,455,000.00	22.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	23,415,184.00	24,604,735.00	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,415,184.00	24,604,735.00	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			23,415,184.00	24,604,735.00	5.1%
2) Ending Net Position, June 30 (E + F1e)			24,604,735.00	26,059,735.00	5.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	24,604,735.00	26,059,735.00	5.9%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Net Position		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	285.00	0.00	-100.0%
5) TOTAL, REVENUES			285.00	0.00	-100.0%
<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	7,000.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	6,500.00	0.00	-100.0%
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			13,500.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,215.00)	0.00	-100.0%
<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>			(13,215.00)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	255,423.00	242,208.00	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			255,423.00	242,208.00	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			255,423.00	242,208.00	-5.2%
2) Ending Net Position, June 30 (E + F1e)			242,208.00	242,208.00	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	242,208.00	242,208.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	242,208.00		
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			242,208.00		
<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)			242,208.00		
<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%
Other Local Revenue					
All Other Local Revenue		8699	285.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			285.00	0.00	-100.0%
TOTAL, REVENUES			285.00	0.00	-100.0%
<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%
TOTAL, CERTIFICATED SALARIES			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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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>					
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	7,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,000.00	0.00	-100.0%
<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		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	6,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,500.00	0.00	-100.0%
<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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			13,500.00	0.00	-100.0%
<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>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		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 + 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	285.00	0.00	-100.0%
5) TOTAL, REVENUES			285.00	0.00	-100.0%
<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		13,500.00	0.00	-100.0%
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			13,500.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(13,215.00)	0.00	-100.0%
<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>			(13,215.00)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	255,423.00	242,208.00	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			255,423.00	242,208.00	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			255,423.00	242,208.00	-5.2%
2) Ending Net Position, June 30 (E + F1e)			242,208.00	242,208.00	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	242,208.00	242,208.00	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)	36,431.10	36,431.10	38,622.97	36,240.43	36,240.43	37,749.74
<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>	36,431.10	36,431.10	38,622.97	36,240.43	36,240.43	37,749.74
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	9.53	9.53	9.53	9.53	9.53	9.53
b. Special Education-Special Day Class	6.21	6.21	6.21	6.21	6.21	6.21
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>	15.74	15.74	15.74	15.74	15.74	15.74
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	36,446.84	36,446.84	38,638.71	36,256.17	36,256.17	37,765.48
<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>						
<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>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	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			284,909,727.26	277,966,393.66	247,242,442.23	259,102,683.50	235,217,832.03	232,417,087.56	277,717,655.96	295,139,591.96
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		15,778,212.00	15,778,212.00	58,536,495.00	28,400,782.00	28,400,782.00	58,536,495.00	28,400,782.00	28,400,782.00
Property Taxes	8020-8079		0.00	3,780,154.00	0.00	98,044.00	5,218,138.00	29,979,784.00	36,908,252.00	1,296,364.00
Miscellaneous Funds	8080-8099		0.00	(79,732.00)	(150,952.00)	(255,171.00)	(63,307.00)	(108,548.00)	(108,548.00)	(146,025.00)
Federal Revenue	8100-8299		5,715,282.00	5,864,258.00	1,273,072.00	5,864,258.00	1,151,182.00	2,715,436.00	4,320,320.00	3,825,988.00
Other State Revenue	8300-8599		2,539,656.00	2,122,024.00	5,417,933.00	4,616,531.00	25,656,172.00	13,668,994.00	3,905,427.00	3,860,278.00
Other Local Revenue	8600-8799		161,296.00	183,654.00	153,311.00	4,728,695.00	191,639.00	381,681.00	3,486,235.00	12,776.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			24,194,446.00	27,648,570.00	65,229,859.00	43,453,139.00	60,554,606.00	105,173,842.00	76,912,468.00	37,250,163.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		6,120,843.00	25,650,604.00	26,561,613.00	26,846,304.00	26,846,304.00	28,326,694.00	26,134,578.00	27,301,808.00
Classified Salaries	2000-2999		4,562,780.00	9,261,605.00	8,487,189.00	8,947,653.00	9,094,164.00	9,805,790.00	8,727,886.00	9,931,371.00
Employee Benefits	3000-3999		7,690,858.00	14,084,684.00	13,134,744.00	13,463,569.00	13,353,961.00	14,084,684.00	13,664,518.00	14,486,581.00
Books and Supplies	4000-4999		556,773.00	2,192,601.00	3,897,411.00	1,842,771.00	4,335,931.00	1,655,537.00	3,434,254.00	1,985,659.00
Services	5000-5999		7,100,583.00	4,421,766.00	6,448,050.00	5,529,353.00	858,595.00	4,893,993.00	4,292,976.00	3,434,381.00
Capital Outlay	6000-6599	0.00	159,053.00	2,248,233.00	1,521,748.00	6,430,892.00	0.00	1,250,929.00	3,215,446.00	907,031.00
Other Outgo	7000-7499		11,575.00	11,575.00	137,908.00	25,029.00	20,874.00	18,599.00	20,874.00	52,433.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			26,202,465.00	57,871,068.00	60,188,663.00	63,085,571.00	54,509,829.00	60,036,226.00	59,490,532.00	58,099,264.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	16,700,638.00	507,699.40	93,523.57	7,258,097.27	275,560.53	354,053.53	193,727.40	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		16,700,638.00	507,699.40	93,523.57	7,258,097.27	275,560.53	354,053.53	193,727.40	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	20,516,448.00	5,443,014.00	594,977.00	439,052.00	4,527,980.00	9,199,575.00	30,775.00	0.00	61,549.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		20,516,448.00	5,443,014.00	594,977.00	439,052.00	4,527,980.00	9,199,575.00	30,775.00	0.00	61,549.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(3,815,810.00)	(4,935,314.60)	(501,453.43)	6,819,045.27	(4,252,419.47)	(8,845,521.47)	162,952.40	0.00	(61,549.00)
E. NET INCREASE/DECREASE (B - C + D)			(6,943,333.60)	(30,723,951.43)	11,860,241.27	(23,884,851.47)	(2,800,744.47)	45,300,568.40	17,421,936.00	(20,910,650.00)
F. ENDING CASH (A + E)			277,966,393.66	247,242,442.23	259,102,683.50	235,217,832.03	232,417,087.56	277,717,655.96	295,139,591.96	274,228,941.96
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		274,228,941.96	287,962,471.96	303,891,815.96	292,055,443.96				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	58,536,495.00	28,400,782.00	28,400,782.00	58,536,496.00	0.00	0.00	436,107,097.00	436,107,097.00
Property Taxes	8020-8079	1,318,152.00	9,924,267.00	23,214,724.00	(2,799,710.00)	0.00	0.00	108,938,169.00	108,938,169.00
Miscellaneous Funds	8080-8099	(274,581.00)	(106,159.00)	(106,159.00)	(93,470.00)	(448.00)	0.00	(1,493,100.00)	(1,493,100.00)
Federal Revenue	8100-8299	7,069,614.00	3,345,200.00	446,930.00	11,071,665.00	15,053,402.00	0.00	67,716,607.00	67,716,607.00
Other State Revenue	8300-8599	6,072,600.00	26,796,195.00	19,222,376.00	(3,047,586.00)	2,043,012.00	0.00	112,873,612.00	112,873,612.00
Other Local Revenue	8600-8799	849,600.00	1,552,277.00	1,667,260.00	2,262,939.00	338,562.00	0.00	15,969,925.00	15,969,925.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		73,571,880.00	69,912,562.00	72,845,913.00	65,930,334.00	17,434,528.00	0.00	740,112,310.00	740,112,310.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	24,198,683.00	24,198,683.00	24,198,683.00	15,686,440.00	2,619,152.00	0.00	284,690,389.00	284,690,389.00
Classified Salaries	2000-2999	8,895,327.00	8,895,327.00	8,895,327.00	8,372,071.00	774,417.00	0.00	104,650,907.00	104,650,907.00
Employee Benefits	3000-3999	18,140,196.00	9,791,687.00	39,824,398.00	10,339,730.00	621,114.00	0.00	182,680,724.00	182,680,724.00
Books and Supplies	4000-4999	2,818,355.00	3,237,167.00	4,641,417.00	16,432,192.00	2,241,873.00	0.00	49,271,941.00	49,271,941.00
Services	5000-5999	5,838,448.00	6,671,285.00	5,537,939.00	25,199,771.00	5,632,385.00	0.00	85,859,525.00	85,859,525.00
Capital Outlay	6000-6599	859,745.00	1,771,074.00	1,930,127.00	7,673,222.00	15,019,743.00	0.00	42,987,243.00	42,987,243.00
Other Outgo	7000-7499	95,369.00	(582,005.00)	70,438.00	725,256.00	(1,597,225.00)	0.00	(989,300.00)	(989,300.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		60,846,123.00	53,983,218.00	85,098,329.00	84,428,682.00	25,311,459.00	0.00	749,151,429.00	749,151,429.00
D. BALANCE SHEET ITEMS									0.00
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	1,120,613.00	0.00	522,730.00	6,374,633.30	0.00	0.00	16,700,638.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		1,120,613.00	0.00	522,730.00	6,374,633.30	0.00	0.00	16,700,638.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	112,840.00	0.00	106,686.00	0.00	0.00	0.00	20,516,448.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		112,840.00	0.00	106,686.00	0.00	0.00	0.00	20,516,448.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		1,007,773.00	0.00	416,044.00	6,374,633.30	0.00	0.00	(3,815,810.00)	
E. NET INCREASE/DECREASE (B - C + D)		13,733,530.00	15,929,344.00	(11,836,372.00)	(12,123,714.70)	(7,876,931.00)	0.00	(12,854,929.00)	(9,039,119.00)
F. ENDING CASH (A + E)		287,962,471.96	303,891,815.96	292,055,443.96	279,931,729.26				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								272,054,798.26	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:			JUNE							
A. BEGINNING CASH			279,931,729.26	269,784,357.91	237,921,597.27	251,549,010.14	229,009,312.85	223,783,646.84	270,187,690.37	288,153,550.37
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		15,962,174.00	15,962,174.00	59,742,420.00	28,731,912.00	28,731,912.00	59,742,420.00	28,731,912.00	28,731,912.00
Property Taxes	8020-8079		0.00	3,780,154.00	0.00	98,044.00	5,218,138.00	29,979,784.00	36,908,252.00	1,296,364.00
Miscellaneous Funds	8080-8099		0.00	(83,127.00)	(157,382.00)	(266,039.00)	(66,004.00)	(113,172.00)	(113,172.00)	(152,245.00)
Federal Revenue	8100-8299		3,030,392.00	3,109,384.00	675,016.00	3,109,384.00	610,387.00	1,439,795.00	2,290,747.00	2,028,639.00
Other State Revenue	8300-8599		2,564,894.00	2,143,111.00	5,471,773.00	4,662,407.00	25,911,125.00	13,804,827.00	3,944,236.00	3,898,638.00
Other Local Revenue	8600-8799		320,995.00	23,955.00	153,311.00	4,728,695.00	191,639.00	381,681.00	3,486,235.00	12,776.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			21,878,455.00	24,935,651.00	65,885,138.00	41,064,403.00	60,597,197.00	105,235,335.00	75,248,210.00	35,816,084.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		6,080,759.00	25,482,625.00	26,387,668.00	26,670,494.00	26,670,494.00	28,141,189.00	25,963,429.00	27,123,016.00
Classified Salaries	2000-2999		4,537,084.00	9,209,449.00	8,439,393.00	8,897,264.00	9,042,950.00	9,750,569.00	8,678,735.00	9,875,443.00
Employee Benefits	3000-3999		7,660,762.00	14,029,566.00	13,083,344.00	13,410,882.00	13,301,703.00	14,029,566.00	13,611,045.00	14,429,891.00
Books and Supplies	4000-4999		636,695.00	2,507,337.00	4,456,863.00	2,107,290.00	4,958,330.00	1,893,181.00	3,927,223.00	2,270,690.00
Services	5000-5999		6,857,885.00	4,270,630.00	6,227,656.00	5,340,360.00	829,248.00	4,726,716.00	4,146,242.00	3,316,994.00
Capital Outlay	6000-6599		45,290.00	640,175.00	433,311.00	1,831,169.00	0.00	418,623.00	915,584.00	258,273.00
Other Outgo	7000-7499		22,231.00	22,231.00	264,871.00	48,072.00	40,092.00	35,721.00	40,092.00	100,704.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			25,840,706.00	56,162,013.00	59,293,106.00	58,305,531.00	54,842,817.00	58,995,565.00	57,282,350.00	57,375,011.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299		530,009.65	97,633.36	7,577,045.87	287,669.71	369,611.99	202,240.52	0.00	0.00
Due From Other Funds	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	530,009.65	97,633.36	7,577,045.87	287,669.71	369,611.99	202,240.52	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		6,715,130.00	734,032.00	541,665.00	5,586,239.00	11,349,658.00	37,967.00	0.00	75,934.00
Due To Other Funds	9610		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	6,715,130.00	734,032.00	541,665.00	5,586,239.00	11,349,658.00	37,967.00	0.00	75,934.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(6,185,120.35)	(636,398.64)	7,035,380.87	(5,298,569.29)	(10,980,046.01)	164,273.52	0.00	(75,934.00)
E. NET INCREASE/DECREASE (B - C + D)			(10,147,371.35)	(31,862,760.64)	13,627,412.87	(22,539,697.29)	(5,225,666.01)	46,404,043.52	17,965,860.00	(21,634,861.00)
F. ENDING CASH (A + E)			269,784,357.91	237,921,597.27	251,549,010.14	229,009,312.85	223,783,646.84	270,187,690.37	288,153,550.37	266,518,689.37
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		266,518,689.37	278,810,235.37	295,573,790.37	285,246,257.37				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	59,742,420.00	28,731,912.00	28,731,912.00	59,742,422.00	0.00	0.00	443,285,502.00	443,285,502.00
Property Taxes	8020-8079	1,318,152.00	9,924,267.00	23,214,724.00	(2,799,710.00)	0.00	0.00	108,938,169.00	108,938,169.00
Miscellaneous Funds	8080-8099	(286,276.00)	(110,681.00)	(110,681.00)	(97,448.00)	(467.00)	0.00	(1,556,694.00)	(1,556,694.00)
Federal Revenue	8100-8299	3,748,495.00	1,773,713.00	236,974.00	5,870,487.00	7,981,709.00	0.00	35,905,122.00	35,905,122.00
Other State Revenue	8300-8599	6,132,945.00	27,062,477.00	19,413,394.00	(3,077,872.00)	2,063,314.00	0.00	113,995,269.00	113,995,269.00
Other Local Revenue	8600-8799	849,600.00	1,552,277.00	1,667,260.00	2,262,939.00	338,562.00	0.00	15,969,925.00	15,969,925.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		71,505,336.00	68,933,965.00	73,153,583.00	61,900,818.00	10,383,118.00	0.00	716,537,293.00	716,537,293.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	24,040,212.00	24,040,212.00	24,040,212.00	15,583,714.00	2,601,999.00	0.00	282,826,023.00	282,826,023.00
Classified Salaries	2000-2999	8,845,233.00	8,845,233.00	8,845,233.00	8,324,927.00	770,056.00	0.00	104,061,569.00	104,061,569.00
Employee Benefits	3000-3999	18,069,208.00	9,753,369.00	39,668,552.00	10,299,265.00	618,684.00	0.00	181,965,837.00	181,965,837.00
Books and Supplies	4000-4999	3,222,915.00	3,701,844.00	5,307,667.00	18,790,943.00	2,563,682.00	0.00	56,344,660.00	56,344,660.00
Services	5000-5999	5,638,890.00	6,443,261.00	5,348,653.00	24,338,442.00	5,439,870.00	0.00	82,924,847.00	82,924,847.00
Capital Outlay	6000-6599	244,809.00	504,306.00	549,595.00	2,122,491.00	4,276,807.00	0.00	12,240,433.00	12,240,433.00
Other Outgo	7000-7499	183,167.00	(1,117,815.00)	135,285.00	1,392,946.00	(3,067,673.00)	0.00	(1,900,076.00)	(1,900,076.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		60,244,434.00	52,170,410.00	83,895,197.00	80,852,728.00	13,203,425.00	0.00	718,463,293.00	718,463,293.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	1,169,857.00	0.00	545,701.00	6,654,758.89	0.00	0.00	17,434,528.00	17,434,528.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		1,169,857.00	0.00	545,701.00	6,654,758.89	0.00	0.00	17,434,528.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	139,213.00	0.00	131,620.00	1.00	0.00	0.00	25,311,459.00	25,311,459.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		139,213.00	0.00	131,620.00	1.00	0.00	0.00	25,311,459.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		1,030,644.00	0.00	414,081.00	6,654,757.89	0.00	0.00	(7,876,931.00)	
E. NET INCREASE/DECREASE (B - C + D)		12,291,546.00	16,763,555.00	(10,327,533.00)	(12,297,152.11)	(2,820,307.00)	0.00	(9,802,931.00)	(1,926,000.00)
F. ENDING CASH (A + E)		278,810,235.37	295,573,790.37	285,246,257.37	272,949,105.26				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								270,128,798.26	

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

33 67215 0000000  
Form CEB  
E8BTK9GHHZ(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	284,690,389.00	301	514,156.00	303	284,176,233.00	305	1,535,943.00		307	282,640,290.00	309
2000 - Classified Salaries	104,650,907.00	311	1,119,672.00	313	103,531,235.00	315	3,478,847.00		317	100,052,388.00	319
3000 - Employee Benefits	182,680,724.00	321	7,019,575.00	323	175,661,149.00	325	2,071,461.00		327	173,589,688.00	329
4000 - Books, Supplies Equip Replace. (6500)	64,054,498.00	331	14,570,240.00	333	49,484,258.00	335	6,636,382.00		337	42,847,876.00	339
5000 - Services. . . & 7300 - Indirect Costs	84,692,573.00	341	787,096.00	343	83,905,477.00	345	27,931,483.00		347	55,973,994.00	349
TOTAL					696,758,352.00	365	TOTAL			655,104,236.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	222,512,777.00 375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	26,544,245.00 380
3. STRS. . . . .	3101 & 3102	61,658,479.00 382
4. PERS. . . . .	3201 & 3202	7,917,118.00 383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	5,734,202.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	32,808,781.00 385
7. Unemployment Insurance. . . . .	3501 & 3502	126,729.00 390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	4,561,442.00 392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	218,700.00 393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	362,082,473.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	883,169.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	593,230.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	360,606,074.00	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. . . . .	55.05%	
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) . . . . .	55.05%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	655,104,236.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	543,552,166.00	1.31%	550,666,977.00	1.65%	559,779,921.00
2. Federal Revenues	8100-8299	320,481.00	0.00%	320,481.00	0.00%	320,481.00
3. Other State Revenues	8300-8599	16,762,739.00	-0.23%	16,724,149.00	-0.39%	16,659,209.00
4. Other Local Revenues	8600-8799	5,223,305.00	0.00%	5,223,305.00	0.00%	5,223,305.00
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	(80,187,076.00)	1.22%	(81,168,865.00)	1.21%	(82,150,137.00)
6. Total (Sum lines A1 thru A5c)		485,671,615.00	1.25%	491,766,047.00	1.64%	499,832,779.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				211,270,229.00		217,143,247.00
b. Step & Column Adjustment				1,889,102.00		1,889,102.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,983,916.00		(188,117.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	211,270,229.00	2.78%	217,143,247.00	0.78%	218,844,232.00
2. Classified Salaries						
a. Base Salaries				64,112,852.00		67,341,839.00
b. Step & Column Adjustment				536,078.00		536,078.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,692,909.00		100,108.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	64,112,852.00	5.04%	67,341,839.00	0.94%	67,978,025.00
3. Employee Benefits	3000-3999	99,595,792.00	15.41%	114,940,185.00	0.66%	115,693,129.00
4. Books and Supplies	4000-4999	30,648,914.00	-11.59%	27,095,948.00	-11.26%	24,044,695.00
5. Services and Other Operating Expenditures	5000-5999	60,629,394.00	-3.87%	58,283,599.00	-2.03%	57,098,261.00
6. Capital Outlay	6000-6999	15,939,487.00	-65.43%	5,510,000.00	0.00%	5,510,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	177,652.00	0.00%	177,652.00	0.00%	177,652.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,944,325.00)	0.00%	(8,944,325.00)	0.00%	(8,944,325.00)
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)		473,429,995.00	1.71%	481,548,145.00	-0.24%	480,401,669.00

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)		12,241,620.00		10,217,902.00		19,431,110.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		146,418,420.00		158,660,040.00		168,877,942.00
2. Ending Fund Balance (Sum lines C and D1)		158,660,040.00		168,877,942.00		188,309,052.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	365,000.00		365,000.00		365,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	128,328,983.00		139,774,410.00		159,695,489.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	29,966,057.00		28,738,532.00		28,248,563.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		158,660,040.00		168,877,942.00		188,309,052.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	29,966,057.00		28,738,532.00		28,248,563.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		29,966,057.00		28,738,532.00		28,248,563.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d: Sub pay increase move from expired ESSER restricted funds to general unrestricted funds. Staff salaries moving from ESSER restricted funds to general unrestricted funds for RVS and Casa Blanca. B2d: Staff salaries Staff salaries moving from ESSER restricted funds to general unrestricted funds for RVS. TK staffing increase. B10: No adjustments made.						

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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	67,396,126.00	-47.20%	35,584,641.00	-30.26%	24,815,503.00
3. Other State Revenues	8300-8599	96,110,873.00	1.21%	97,271,120.00	-1.93%	95,398,429.00
4. Other Local Revenues	8600-8799	10,746,620.00	0.00%	10,746,620.00	-1.92%	10,539,769.00
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	80,187,076.00	1.22%	81,168,865.00	1.21%	82,150,137.00
6. Total (Sum lines A1 thru A5c)		254,440,695.00	-11.66%	224,771,246.00	-5.28%	212,903,838.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				73,420,160.00		65,682,776.00
b. Step & Column Adjustment				579,393.00		579,393.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(8,316,777.00)		1,153,341.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	73,420,160.00	-10.54%	65,682,776.00	2.64%	67,415,510.00
2. Classified Salaries						
a. Base Salaries				40,538,055.00		36,719,730.00
b. Step & Column Adjustment				92,026.00		92,026.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,910,351.00)		(598,910.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,538,055.00	-9.42%	36,719,730.00	-1.38%	36,212,846.00
3. Employee Benefits	3000-3999	83,084,932.00	-19.33%	67,025,652.00	0.28%	67,210,166.00
4. Books and Supplies	4000-4999	18,623,027.00	57.06%	29,248,712.00	-43.70%	16,468,451.00
5. Services and Other Operating Expenditures	5000-5999	25,230,131.00	-2.33%	24,641,248.00	1.08%	24,908,396.00
6. Capital Outlay	6000-6999	27,047,756.00	-75.12%	6,730,433.00	0.00%	6,730,433.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	7,777,373.00	-11.71%	6,866,597.00	0.00%	6,866,597.00
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)		275,721,434.00	-14.07%	236,915,148.00	-4.69%	225,812,399.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(21,280,739.00)		(12,143,902.00)		(12,908,561.00)

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)		131,077,123.00		109,796,384.00		97,652,482.00
2. Ending Fund Balance (Sum lines C and D1)		109,796,384.00		97,652,482.00		84,743,921.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	109,796,384.00		97,652,482.00		84,743,921.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		109,796,384.00		97,652,482.00		84,743,921.00
<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.						
B1d: Spend down of remaining ESSER and ELO temporary funding in FY 23/24. In FY 24/25 addition of EL and Math support positions. B2d: Spend down of remaining ESSER and ELO temporary funding in FY 23/24 B10: No adjustment made.						

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	543,552,166.00	1.31%	550,666,977.00	1.65%	559,779,921.00
2. Federal Revenues	8100-8299	67,716,607.00	-46.98%	35,905,122.00	-29.99%	25,135,984.00
3. Other State Revenues	8300-8599	112,873,612.00	0.99%	113,995,269.00	-1.70%	112,057,638.00
4. Other Local Revenues	8600-8799	15,969,925.00	0.00%	15,969,925.00	-1.30%	15,763,074.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		740,112,310.00	-3.19%	716,537,293.00	-0.53%	712,736,617.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				284,690,389.00		282,826,023.00
b. Step & Column Adjustment				2,468,495.00		2,468,495.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,332,861.00)		965,224.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	284,690,389.00	-0.65%	282,826,023.00	1.21%	286,259,742.00
2. Classified Salaries						
a. Base Salaries				104,650,907.00		104,061,569.00
b. Step & Column Adjustment				628,104.00		628,104.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,217,442.00)		(498,802.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	104,650,907.00	-0.56%	104,061,569.00	0.12%	104,190,871.00
3. Employee Benefits	3000-3999	182,680,724.00	-0.39%	181,965,837.00	0.52%	182,903,295.00
4. Books and Supplies	4000-4999	49,271,941.00	14.35%	56,344,660.00	-28.10%	40,513,146.00
5. Services and Other Operating Expenditures	5000-5999	85,859,525.00	-3.42%	82,924,847.00	-1.11%	82,006,657.00
6. Capital Outlay	6000-6999	42,987,243.00	-71.53%	12,240,433.00	0.00%	12,240,433.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	177,652.00	0.00%	177,652.00	0.00%	177,652.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,166,952.00)	78.05%	(2,077,728.00)	0.00%	(2,077,728.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		749,151,429.00	-4.10%	718,463,293.00	-1.70%	706,214,068.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(9,039,119.00)		(1,926,000.00)		6,522,549.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		277,495,543.00		268,456,424.00		266,530,424.00
2. Ending Fund Balance (Sum lines C and D1)		268,456,424.00		266,530,424.00		273,052,973.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	365,000.00		365,000.00		365,000.00
b. Restricted	9740	109,796,384.00		97,652,482.00		84,743,921.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	128,328,983.00		139,774,410.00		159,695,489.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	29,966,057.00		28,738,532.00		28,248,563.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		268,456,424.00		266,530,424.00		273,052,973.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	29,966,057.00		28,738,532.00		28,248,563.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		29,966,057.00		28,738,532.00		28,248,563.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.00%		4.00%		4.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		36,240.43		35,874.48		35,676.73
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		749,151,429.00		718,463,293.00		706,214,068.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		749,151,429.00		718,463,293.00		706,214,068.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		14,983,028.58		14,369,265.86		14,124,281.36
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		14,983,028.58		14,369,265.86		14,124,281.36
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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

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	479,695.00	0.00	0.00	(1,166,952.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	5,880.00	0.00	149,346.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	10,500.00	0.00	183,088.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(496,075.00)	834,518.00	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	1,570,155.00		
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								

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

33 67215 0000000  
Form SIAB  
E8BTK9GHHZ(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,570,155.00	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								

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

33 67215 0000000  
Form SIAB  
E8BTK9GHHZ(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	496,075.00	(496,075.00)	1,166,952.00	(1,166,952.00)	1,570,155.00	1,570,155.00		

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):	36,240.43	
<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	38,331	39,067		
Charter School				
<b>Total ADA</b>	<b>38,331</b>	<b>39,067</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	39,080	39,070		
Charter School				
<b>Total ADA</b>	<b>39,080</b>	<b>39,070</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	37,871	38,623		
Charter School		0		
<b>Total ADA</b>	<b>37,871</b>	<b>38,623</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	37,750			
Charter School	0			
<b>Total ADA</b>	<b>37,750</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.

Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	39,956	40,083		
Charter School				
<b>Total Enrollment</b>	<b>39,956</b>	<b>40,083</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	39,094	40,247		
Charter School				
<b>Total Enrollment</b>	<b>39,094</b>	<b>40,247</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	39,324	39,424		
Charter School				
<b>Total Enrollment</b>	<b>39,324</b>	<b>39,424</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	39,217			
Charter School				
<b>Total Enrollment</b>	<b>39,217</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
Third Prior Year (2020-21)			
District Regular	39,067	40,083	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>39,067</b>	<b>40,083</b>	<b>97.5%</b>
Second Prior Year (2021-22)			
District Regular	36,440	40,247	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>36,440</b>	<b>40,247</b>	<b>90.5%</b>
First Prior Year (2022-23)			
District Regular	36,431	39,424	
Charter School			
<b>Total ADA/Enrollment</b>	<b>36,431</b>	<b>39,424</b>	<b>92.4%</b>
Historical Average Ratio:			93.5%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>94.0%</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
Budget Year (2023-24)				
District Regular	36,240	39,217		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>36,240</b>	<b>39,217</b>	<b>92.4%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	35,874	38,821		
Charter School				
<b>Total ADA/Enrollment</b>	<b>35,874</b>	<b>38,821</b>	<b>92.4%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	35,650	38,607		
Charter School				
<b>Total ADA/Enrollment</b>	<b>35,650</b>	<b>38,607</b>	<b>92.3%</b>	<b>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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

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

4. **CRITERION: LCFF Revenue**

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)<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: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

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

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

**Projected LCFF Revenue**

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	38,638.71	37,765.48	36,828.70	36,197.75
b. Prior Year ADA (Funded)		38,638.71	37,765.48	36,828.70
c. Difference (Step 1a minus Step 1b)		(873.23)	(936.78)	(630.95)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.26%)	(2.48%)	(1.71%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		510,654,479.00	543,552,166.00	550,666,977.00
b1. COLA percentage		13.26%	8.22%	3.94%
b2. COLA amount (proxy for purposes of this criterion)		67,712,783.92	44,679,988.05	21,696,278.89
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		13.26%	8.22%	3.94%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		11.00%	5.74%	2.23%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>10.00% to 12.00%</b>	<b>4.74% to 6.74%</b>	<b>1.23% to 3.23%</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)	108,938,169.00	108,938,169.00	108,938,169.00	108,938,169.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	512,026,777.00	545,045,266.00	552,197,434.00	561,336,615.00
District's Projected Change in LCFF Revenue:		6.45%	1.31%	1.66%
<b>LCFF Revenue Standard</b>		<b>10.00% to 12.00%</b>	<b>4.74% to 6.74%</b>	<b>1.23% to 3.23%</b>
<b>Status:</b>		Not Met	Not Met	Met

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

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

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

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

The District is experiencing declining enrollment and the ADA has continued to be lower than pre-COVID ADA.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	288,903,135.83	328,042,596.65	88.1%
Second Prior Year (2021-22)	302,229,863.32	358,653,805.44	84.3%
First Prior Year (2022-23)	354,796,845.00	441,228,229.00	80.4%
Historical Average Ratio:			84.2%
	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.2% to 87.2%	81.2% to 87.2%	81.2% to 87.2%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	374,978,873.00	473,429,995.00	79.2%	Not Met
1st Subsequent Year (2024-25)	399,425,271.00	481,548,145.00	82.9%	Met
2nd Subsequent Year (2025-26)	402,515,386.00	480,401,669.00	83.8%	Met

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

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

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

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

In the 2023-24 Budget year a significant portion of STRS and PERS are funded from the Arts, Music & Instructional Materials Discretionary Block Grant This is a one time expenditure that is removed 2024-25 and the projected ratio of unrestricted salaries and benefits to total unrestricted General Fund expenditures return to the standard ratio. Also an increase to the Routine Restricted Maintenance contribution occurred from 2022/23 to 2023/24.

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):	11.00%	5.74%	2.23%
<b>2. District's Other Revenues and Expenditures</b> <b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>1.00% to 21.00%</b>	<b>-4.26% to 15.74%</b>	<b>-7.77% to 12.23%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	6.00% to 16.00%	0.74% to 10.74%	-2.77% to 7.23%

**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)	59,112,666.00		
Budget Year (2023-24)	67,716,607.00	14.56%	No
1st Subsequent Year (2024-25)	35,905,122.00	(46.98%)	Yes
2nd Subsequent Year (2025-26)	25,135,984.00	(29.99%)	Yes

**Explanation:**  
(required if Yes)

The 2023-24 Budget Year includes Federal revenues for projected ESSER spending. In 2024-25 and 2025-26 years Federal revenues decrease due to full ESSER allocations spend down and ending.

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

First Prior Year (2022-23)	172,089,126.00		
Budget Year (2023-24)	112,873,612.00	(34.41%)	Yes
1st Subsequent Year (2024-25)	113,995,269.00	.99%	No
2nd Subsequent Year (2025-26)	112,057,638.00	(1.70%)	No

**Explanation:**  
(required if Yes)

The 2022-23 Budget year includes State revenues decreasing due to the removal of revenues from the Learning Recovery Emergency Block Grant.

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

First Prior Year (2022-23)	21,013,705.00		
Budget Year (2023-24)	15,969,925.00	(24.00%)	Yes
1st Subsequent Year (2024-25)	15,969,925.00	0.00%	Yes
2nd Subsequent Year (2025-26)	15,763,074.00	(1.30%)	No

**Explanation:**  
(required if Yes)

Local Revenues are decreasing in the budget year due to the removal of other local revenues including Fair Market Value that is budgeted throughout the year as it is received.

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

First Prior Year (2022-23)	47,826,762.00		
Budget Year (2023-24)	49,271,941.00	3.02%	Yes
1st Subsequent Year (2024-25)	56,344,660.00	14.35%	Yes
2nd Subsequent Year (2025-26)	40,513,146.00	(28.10%)	Yes

**Explanation:**  
(required if Yes)

In the 2023/24 budget year and the 2024/25 year the budget for supplies include ESSER and ELO spending that will be ending and fully spent. In the 2025/26 year, these expenditures are removed from the budget.

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

First Prior Year (2022-23)	86,334,100.00		
Budget Year (2023-24)	85,859,525.00	(.55%)	Yes
1st Subsequent Year (2024-25)	82,924,847.00	(3.42%)	Yes
2nd Subsequent Year (2025-26)	82,006,657.00	(1.11%)	No

**Explanation:**  
(required if Yes)

The 2023/24 Budget Year includes a decrease due to services expenditures decreasing for the spending down of ESSER budgets. The 2024/25 Budget year includes a decrease in expenses due to a significant one-time safety and security purchase and a one-time elementary science camp program budgeted for the prior budget year.

**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)	252,215,497.00		
Budget Year (2023-24)	196,560,144.00	(22.07%)	Not Met
1st Subsequent Year (2024-25)	165,870,316.00	(15.61%)	Not Met
2nd Subsequent Year (2025-26)	152,956,696.00	(7.79%)	Not Met

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

First Prior Year (2022-23)	134,160,862.00		
Budget Year (2023-24)	135,131,466.00	.72%	Not Met
1st Subsequent Year (2024-25)	139,269,507.00	3.06%	Met
2nd Subsequent Year (2025-26)	122,519,803.00	(12.03%)	Not 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)

The 2023-24 Budget Year includes Federal revenues for projected ESSER spending. In 2024-25 and 2025-26 years Federal revenues decrease due to full ESSER allocations spend down and ending.

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

The 2022-23 Budget year includes State revenues decreasing due to the removal of revenues from the Learning Recovery Emergency Block Grant.

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

Local Revenues are decreasing in the budget year due to the removal of other local revenues including Fair Market Value that is budgeted throughout the year as it is received.

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

**Explanation:**

Books and Supplies

(linked from 6B

if NOT met)

In the 2023/24 budget year and the 2024/25 year the budget for supplies include ESSER and ELO spending that will be ending and fully spent. In the 2025/26 year, these expenditures are removed from the budget.

**Explanation:**

**Services and Other Exps**

(linked from 6B

if NOT met)

The 2023/24 Budget Year includes a decrease due to services expenditures decreasing for the spending down of ESSER budgets. The 2024/25 Budget year includes a decrease in expenses due to a significant one-time safety and security purchase and a one-time elementary science camp program budgeted for the prior budget year.

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?

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

 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

 683,599,610.00

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

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

Budgeted Contribution<sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

 683,599,610.00

 20,507,988.30

 20,511,175.00

 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)	21,381,168.00	22,385,261.00	27,025,749.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	21,381,168.00	22,385,261.00	27,025,749.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	534,529,199.47	559,631,522.20	675,643,736.00
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)	534,529,199.47	559,631,522.20	675,643,736.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.0%	4.0%	4.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.3%</b>	<b>1.3%</b>	<b>1.3%</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)	32,520,379.10	328,042,596.65	N/A	Met
Second Prior Year (2021-22)	37,306,550.68	358,653,805.44	N/A	Met
First Prior Year (2022-23)	26,717,355.00	443,770,780.00	N/A	Met
Budget Year (2023-24) (Information only)	12,241,620.00	473,429,995.00		

**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)

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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)	43,236,359.74	49,874,134.78	N/A		Met
Second Prior Year (2021-22)	79,094,194.00	82,394,513.88	N/A		Met
First Prior Year (2022-23)	115,487,633.00	119,701,065.00	N/A		Met
Budget Year (2023-24) (Information only)	146,418,420.00				

<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.)	36,240	35,874	35,677
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</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?

No

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

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

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

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

**10B. Calculating the District's Reserve Standard**

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	749,151,429.00	718,463,293.00	706,214,068.00
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)	749,151,429.00	718,463,293.00	706,214,068.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	14,983,028.58	14,369,265.86	14,124,281.36
6. Reserve Standard - by Amount			

(\$80,000 for districts with 0 to 1,000 ADA, else 0)		0.00	0.00	0.00
7.	District's Reserve Standard			
(Greater of Line B5 or Line B6)		14,983,028.58	14,369,265.86	14,124,281.36

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	29,966,057.00	28,738,532.00	28,248,563.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	29,966,057.00	28,738,532.00	28,248,563.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
District's Reserve Standard (Section 10B, Line 7):		14,983,028.58	14,369,265.86	14,124,281.36
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?

No

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

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

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

No

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

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

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(69,212,893.00)			
Budget Year (2023-24)	(80,187,076.00)	10,974,183.00	15.9%	Not Met
1st Subsequent Year (2024-25)	(81,168,865.00)	981,789.00	1.2%	Met
2nd Subsequent Year (2025-26)	(82,150,137.00)	981,272.00	1.2%	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)	2,996,394.00			
Budget Year (2023-24)	0.00	(2,996,394.00)	(100.0%)	Not 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>1d. Impact of Capital Projects</b>				
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)
- Due to anticipated ongoing increased expenditures in Special Education and transportation in the 2023/24 Budget year the contributions increased. In subsequent years the contributions stabilize.
- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.
- Explanation:**  
(required if NOT met)

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

**Explanation:**

(required if NOT met)

The 2022/23 Estimated actual budget reflects a transfer from the General Fund to Fund 67 to support the Self-Insurance Fund increased health and welfare costs. This transfer is removed and does not continue in the 2023/24 Budget Year.

- 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)	
Leases	11	F03 Gen Fund 9XXX & F56 Debt Service Reserves Obj 9XXX	F56 Debt Svc Obj 7438,39 P&I	8,537,000
Certificates of Participation	Varies	F03 Gen Fund 9XXX & F56 Debt Service Reserves Obj 9XXX	F56 Debt Svc Obj 7438,39 P&I	2,808,098
General Obligation Bonds	Varies	Fund 51 Bond Fund Tax Levies 861X	Fund 51/ Object 74XX	325,714,331
Supp Early Retirement Program	Varies	General Fund	Fund 03/ Object 58XX	11,648,358
State School Building Loans				
Compensated Absences	Ongoing	All Funds Revenues 8xxx or EFB 9xxx	All Funds Salary-Fixed Charges Obj 1xxx-3999	11,760,144

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

Claims Liabilities	Ongoing	All Funds Revenues 8xxx or EFB 9xxx	All Funds Salary-Fixed Charges Obj 1xxx-3999	12,751,394
TOTAL:				373,219,325

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	1,002,013	1,000,705	998,995	994,916
Certificates of Participation	569,950	571,950	565,875	566,500
General Obligation Bonds	20,373,249	20,373,249	20,373,249	20,373,249
Supp Early Retirement Program	6,164,235	6,065,625	2,759,298	2,759,298
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Claims Liabilities				
Total Annual Payments:	28,109,447	28,011,529	24,697,417	24,693,963
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

Health care benefits are provided to certificated employees who retire from the District on or after age 55 with at least 10 years of service to the District. Coverage is until age 65. Benefits are provided to classified employees who retire from the District on or after age 50 with at least 10 years of service until age 65. The District contributes 100% of the amount of the premiums for certificated retirees and an annual entitlement for classified retirees. The District does not contribute toward dependents.

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
0	24,604,735

- 4 OPEB Liabilities

a. Total OPEB liability

66,642,748.00

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

28,798,841.00

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

37,843,907.00

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

7/1/2021

- 5 OPEB Contributions

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

6,724,000.00

7,091,000.00

7,513,000.00

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

6,495,505.00

6,495,505.00

6,495,505.00

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

4,688,224.00

4,770,251.00

48,443,847.00

d. Number of retirees receiving OPEB benefits

436.00

436.00

436.00

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

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

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

Yes

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

The District is self-insured for Worker's Compensation. The self-insured retention SIR of \$350,000 is administered in the District workers' compensation self-insured fund. SIR is defined as the dollar amount specified in a liability insurance policy that must be paid by the insured before the excess insurance policy respond to a loss. Workers' Compensation claims in excess of \$350,000 SIR are covered up to \$50,000,000 through excess insurance. Workers' Compensation reserve requirements are based on an actuarial study. The last actuarial study is from 2022. The district maintains a self-insured health plan. The SIR is administered in the district medical self-insurance fund. Medical claims in excess of \$175,000, SIR are covered up to \$2 million lifetime maximum benefit per member through excess insurance. Self-insurance reserve requirements are based on actuarial study dated 2022. The district participates in the Alliance of Schools for Cooperative Insurance Program ("ASCIP") public risk pool JPA for property and liability, crime, and auto physical damage. The SIR is \$25,000 on property damage and \$100,000 for liability. Property is covered up to \$600,000,000 and liability up to \$55,000,000

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

13,441,045.00

b. Unfunded liability for self-insurance programs

0.00

4. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
44,513,347.00	44,513,347.00	44,513,347.00
44,513,347.00	44,513,347.00	44,513,347.00

b. Amount contributed (funded) for self-insurance programs

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	2082.41	2214.32	2168.92	2194.92

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

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

No

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

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

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

Compensation

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

**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

2909666.0

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

7. Amount included for any tentative salary schedule increases

0

0

0

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?

Yes

Yes

Yes

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

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

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

If Yes, explain the nature of the new costs:

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

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

Yes

Yes

Yes

2. Cost of step & column adjustments

3059380

3059380

3059380

3. Percent change in step & column over prior year

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?

No

No

No

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

Yes

Yes

Yes

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	1458.68	1594.20	1592.7	1595.7

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

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

No

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

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

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

Compensation

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

**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

1139324

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

7. Amount included for any tentative salary schedule increases

0 0 0

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

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

Yes Yes Yes

**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

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

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

Yes Yes Yes  
865401.69 865401.69 865401.69

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

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

No No No  
Yes Yes Yes

**Classified (Non-management) - Other**

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

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**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	248.48	264.98	264.98	264.98

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Total cost of salary settlement

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


Negotiations Not Settled

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

**Management/Supervisor/Confidential**

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

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

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential**

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

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

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

**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 29, 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?	Yes
<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?	No
<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)

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

[illegible]

