



**EAST SIDE**  
**HIGH SCHOOL DISTRICT**  
*Silicon Valley*

Preparing every student to thrive in a global society.

**2023 – 2024**

**Adopted Budget Recommendation**

Michele Huntoon, Associate Superintendent of Business Services

Silvia Pelayo, Director of Finance

**June 22, 2023**

# **EAST SIDE UNION HIGH SCHOOL DISTRICT**

## **Adopted Budget Recommendation**

**2023 - 24**

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# East Side Union High School District 2023-24 Proposed Budget

## Executive Summary

### Introduction

The following Executive Summary is an overview of the financial data reported in the Proposed Budget. In addition, it summarizes changes and updates in budgetary information and forecast as a result of the Board of Trustees and the Governor's May Revise related to fiscal projections. It is provided to assist the reader in understanding the information being reported within the accompanying financial information.

This document applies to the June 22, 2023, East Side Union High School District 2023-24 Proposed Budget.

### State Budget Update

In Governor Newsom's May Revise, he was attempting to accomplish a balance of protecting existing investments at the same time addressing the warning signs of economic uncertainties. The economy has realized lower-than-anticipated revenues since the release of the Governor's January Budget proposal. The decrease in state revenues has impacted the Governor's 2023-24 Budget proposal with a \$31.5 billion budget shortfall. This reflects a \$9.3 billion increase in the budget shortfall since January 2023.

However, Governor Newsom views education as a protected investment, and as such, funds a cost-of-living (COLA) adjustment at a higher than statutorily required. The COLA funded at a higher rate does impact other aspects of the overall budget. In fact, some of the impacts have reduced funding in the current year. Some of the one-time funding provided to education in the current year has been reduced to fund the higher COLA in 2023-24. Specifically, the Arts and Music Block Grant has been reduced. In addition, we will experience a 30% reduction in Proposition 28 Art funding for 2023-24. Further impacts could be experienced should revenues continue to decline at the State level. We have seen the strategies before in terms of deferrals, COLA deficits, and the like. To date, we have not seen a withdrawal from the reserve account but this could be another strategy to minimize further impacts.

Echoing his warnings in January, the Governor's summary states "should broader economic risks materialize, deeper reductions will be necessary."

The risk in the May Revision has not been seen in more than a decade. The Governor explicitly identified the risks in the budget related to the federal debt ceiling, increased cost of borrowing, and the delay of personal income and corporation tax revenues until mid-October.

The 2023-24 Governor's Budget assumes continued growth in the economy based on revenues yet to be seen (October 2023). Although the Governor's May Revise recognizes slight growth, he notes that a mild to moderate recession could change the budget picture significantly. He noted a "mild recession beginning in late 2023 could create an additional \$20 billion shortfall while a moderate recession lasting through 2024 could balloon a deficit by another \$40 billion. In summary, the May Revision relies on a myriad of strategies such as borrowing, deferring implementation of planned investments, and, in the case of K-12, reductions in one-time funding.

### The Local Control Funding Formula (LCFF) and COLA

At May Revision, the 2023-24 cost-of-living adjustment is updated to 8.22 percent, now the largest cost-of-living adjustment in the history of LCFF.

The COLA of 8.22% will apply to LCFF, Special Education, Child Nutrition, State Preschool, Foster Youth, and Mandate Block Grant. The Governor is using \$2.7 billion in one-time Proposition 98 General Fund to fund the COLA fully. Funding the COLA at the 8.22% requires an increase of \$1.3 billion.

### Declining Enrollment and ADA Proposals

As the lingering impact of the pandemic continues related to enrollment and ADA, the May Revision continues to mitigate the drop in enrollment and subsequent ADA with the support of three-year averaging. The proposal allows school districts to use the average of the three prior years' ADA for LCFF funding purposes in 2023-24.

### Child Nutrition

In 2022-23, the implementation of universal school meals occurred. Universal meals require that LEAs provide two free meals per school day to every student who requests it, regardless of the student's eligibility for subsidized school meals. The 2022-23 Enacted Budget included approximately \$1.4 billion in ongoing Proposition 98 funding for state reimbursement for universal school meals. The California Department of Education has projected a shortfall for the Universal School Meals Program in the current year because of greater demand for meals that are reimbursed in the paid meal category relative to meals reimbursed in the free and reduced-price meal categories. The May Revision includes an additional \$110 million one-time Proposition 98 funds for 2022-23 and approximately \$191 million ongoing Proposition 98 in 2023-24 to fully fund the program.

### Expanded Learning Opportunities Program (ELO-P)

There are no funding or programmatic changes to ELO-P. The one change that has been included in the May Revision includes a proposal for a one-year postponement so that funding apportioned in 2021-22 must now be spent by June 30, 2024, the same deadline that applies to 2022-23 ELO-P funds.

### One-Time Reductions

#### Proposition 28

The voter-approved Proposition 28 requires the state to provide arts and music funding for schools outside of the Proposition 98 minimum guarantee beginning with the 2023-24 fiscal year. Annual Proposition 28 funding is required to be equal to 1% of the K-12 share of the minimum guarantee from the prior fiscal year. The Administration reduced the January estimates by \$8 million to fully fund the Proposition 28 obligation for the 2023-24 fiscal year.

### Arts, Music, and Instructional Materials Discretionary Block Grant

The Governor proposes an additional decrease of \$607 million in one-time funding to the Arts, Music, and Instructional Materials Discretionary Block Grant. This reduction is on top of the \$1.2 billion reduction proposed in January, bringing the total reduction to \$1.8 billion, or 51% of the amount provided in 2022-23 Enacted Budget for this program.

### Learning Recovery Emergency Block Grant

The Governor proposes with his May Revision to reduce funding for the Learning Recovery Emergency Block Grant by \$2.5 billion in one-time Proposition 98 funding. This would bring total funding for this program to \$5.4 billion, a decrease of about 32%.

## **ESUHSD 2023-24 Fiscal Overview**

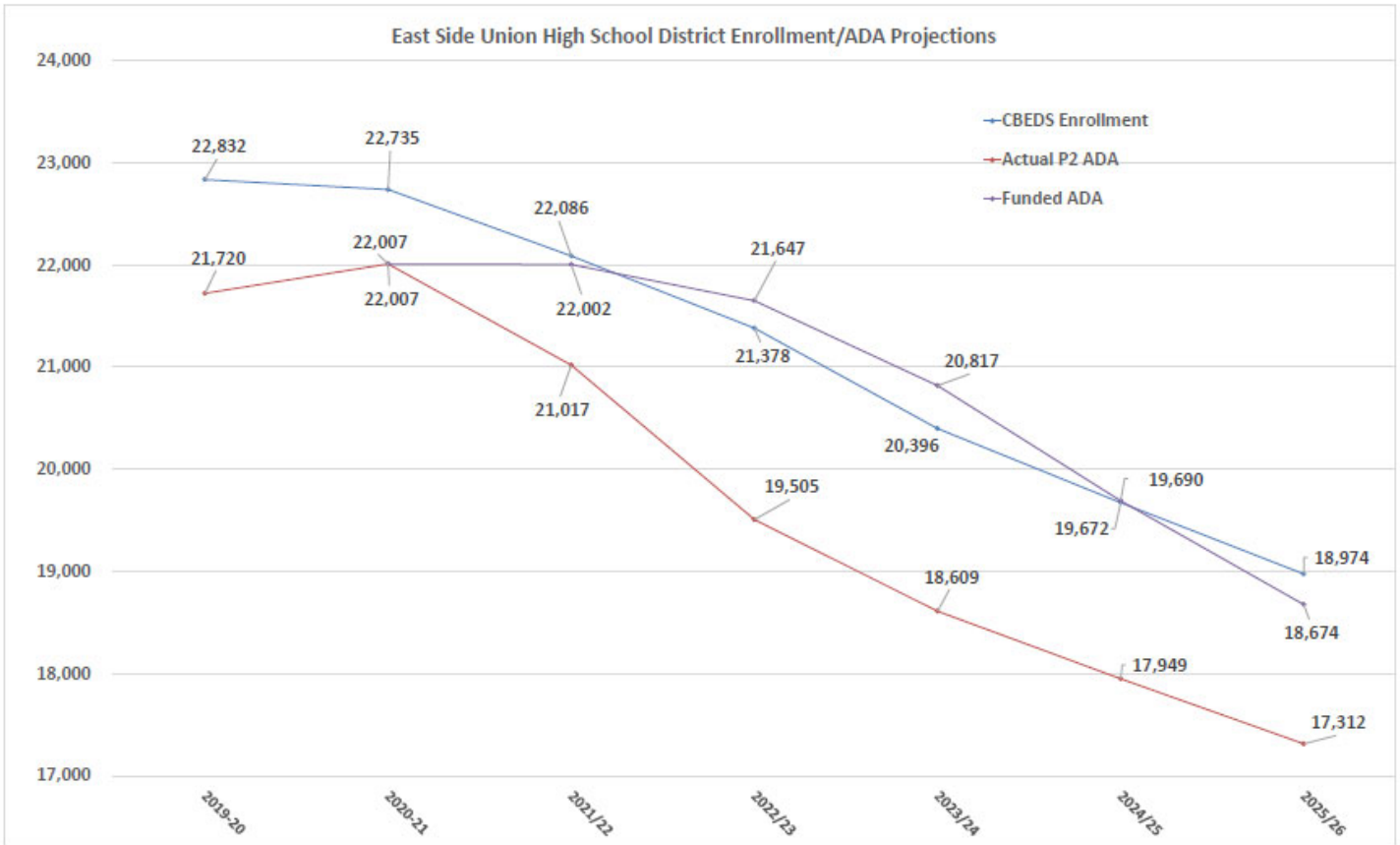
Based on the May Revision and the Santa Clara COE's oversight recommendation, the District is projecting a slight increase in LCFF revenues for 2023-24. Even though LCFF revenues are projected to receive an 8.22% COLA, our declining enrollment and average daily attendance (ADA) offset additional LCFF increases. For the multi-year budget, the District's budget for 2024-25 and 2025-26 reflects an ongoing Reduction in expenses totaling \$46,250,000 in order for the District to meet its 3% reserve requirements for economic uncertainty in the 2024-25 and 2025-26 fiscal years. In order to address the budget shortfall, the Board of Trustees will consider a new Board Resolution specifying that the District would be required to implement budget reductions beginning in 2024-25 of at least \$2.2 million and in 2025-26 of at least \$44 million. It is recommended that the Budget Committee begin its work as early as August 2023 to solidify reductions in expenditures to meet the Fiscal Solvency Resolution.

## **Revenue Summary**

### **Enrollment / ADA**

This proposed budget projects an enrollment count of 20,396. At P-2 for 2022-23, our Average Daily Attendance submitted (not certified) is 19,505 (excluding COE program students). Education Code provides financial safeguards for districts to be funded in the budget year at their higher P2 ADA level in the event a district's enrollment declines in consecutive years.

**Enrollment / ADA (Continued)**



**Local Control Funding Formula (LCFF)**

The District uses the FCMAT calculator for the Local Control Funding Formula (LCFF) revenue projection. For 2023-24, total LCFF revenue is based on receiving \$14,032 per ADA up from \$12,944 per ADA the year before. Included is also a 20% supplemental grant above the base for eligible students identified through an unduplicated count as Free & Reduced lunch eligible, English Language Learners, and Foster Youth. Although there is also an additional concentration grant for eligible students exceeding 55% of enrollment, the District is not currently eligible to receive any concentration funding. At budget adoption, the District’s estimated enrollment for targeted eligible students totals an estimated 50.39%. The District’s total LCFF, including supplemental funding at budget adoption, totals \$292,098,137 and represents an increase of \$11,885,168 over the fiscal year 2022-23.

**Revenues – Federal/Other State/Other Local**

Federal Revenues

The District’s Federal Revenues are projected to decrease by \$5.5 million as compared to 2022-23 due to the reduction in one-time COVID-19 funding that has been received and exhausted over the past three years.

Other State/Other Local Revenues

Other State and Local Revenues are estimated to decrease by \$25 million as compared to 2022-23. The major changes were due to the reduction of one-time revenues.

**Expenditure Summary**

The District's estimated expenditures for 2023-24 total \$385,205,088.

Certificated and Classified Salaries, and Benefits

Total Salary and Benefits increased by approximately \$29.2 million due to the increased cost of the salary settlement for 2023-24, increased cost related to Step/Column and longevity changes, and increased cost in employer contribution rates for the STRS and PERS pension systems.

LCFF funding was reallocated to provide funding for support to targeted student populations with additional administrative support, campus monitors, health clerks, in addition to the counseling, social services, behavioral support, tiered interventions, and other support for 9<sup>th</sup> graders.

A decrease in regular education classroom teacher FTEs due to enrollment decline by 16.4 FTE.

Books, Supplies, Contracted Services, and Capital Outlay

In the category of Books, Supplies, Contracted Services, and Capital Outlay, costs are projected to increase by approximately \$511,524 related to operational needs.

Contributions

- Special Education – Increased by \$4.8 million
- Routine Repair Maintenance – Increased by \$1.1 million
- Transportation – Increased by \$.9 million

Ending Balance Summary

The 2023-24 proposed budget projects a decrease of \$28 million in the ending fund balance from 2022-23. The District projects an ending fund balance plus a general reserve of approximately \$65.9 million at the end of 2023-24.

The State requires a District our size to maintain an ending reserve equal to 3% of total expenditures and other uses. The adopted budget is based on the District's 3% reserve totaling \$11.6 million.



## Components of the Ending Fund Balance

### Components of Ending Fund Balance

Revolving Cash	\$ 9,000
Stores	\$ 133,826
Economic Uncertainty 3%	\$ 11,561,835
Legally Restricted (Categorical)	\$ 20,187,246
Designated Reserve – Fiscal Solvency	\$ 31,270,000
Designated Reserve – Declining Enrollment	<u>2,788,864</u>

**Total Ending Fund Balance** **\$ 65,950,771**

## Reserve % - All Undesignated Reserves total 3.00% of the General Fund

### General Fund Restricted

Legally restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency. Restricted revenue funding is recognized in two ways; it is either recognized as deferred revenue, which means it is recognized as revenue once it is spent, or if received and not spent and has carry-over provisions, the funds are deferred until the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending balance. As of the 2023-24 budget adoption, the projected restricted general fund carry-over is estimated at \$35.0 million.

### Child Nutrition Fund 13/61 (Other Funds)

The adopted budget indicated that the District's cafeteria fund is projected to have a \$2.3 million ending fund balance.

### Local Control Accountability Plan (LCAP) Budget

The Local Control Accountability Plan (LCAP) budget is provided in the District's unrestricted general fund. The District's LCAP budget provides supplemental services to the District's English Language Learners, economically disadvantaged, migrant education students throughout the District, and Foster Youth. The Local Control Accountability Plan augments and provides supplemental support services for administrative support, campus monitors, health clerks, in addition to counseling, social services, behavioral support, tiered interventions, and other support for 9th graders. The LCFF (supplemental) revenue is projected to be \$25.9 million.

### Multi-Year Financial Projection

The 2023-24 Multi-Year Projection (MYP) at budget adoption reflects the District being able to maintain its 3% District mandated reserve in 2023-24 through 2025-26 after planned reductions are made going into 2024-25 and 2025-26. In order to address the budget shortfall and to provide a positive budget forecast, the Board will

consider a Fiscal Solvency Resolution to reduce expenditures in 2024-25 by \$2.2 million and in 2025-26 by \$44 million.

The multi-year projections are based on assumptions listed in this report and include estimates for COLA, current bargained agreements, health and benefit increases, step and column adjustments, statutory benefit contribution rate increases, enrollment fluctuations, and other variables. Any salary adjustments yet to be negotiated are not factored in at this time. All of this and any other changes in revenues and expenditures will have an impact on the ending fund balance projected at this time. The Multi-Year Financial Projection assumes that the District will continue to operate in the same manner with all ongoing costs considerations currently in place. These include the costs of step and column adjustments, utilities, and other ongoing expenditures such as encroachment from special education.

**Multi-Year Financial Projection Summary for the General Fund:**

	2022-2023 Estimated Actuals	2023-2024 Budget	2024-2025 (Year 2)	2025-2026 (Year 3)
Beginning Balance	\$ 65.8 M	\$ 93.9 M	\$ 65.9 M	\$ 23.1 M
Total Revenues	\$ 382.4 M	\$ 357.4 M	\$ 342.5 M	\$ 338.2 M
Total Expenditures Including Transfers	-\$ 354.3 M	-\$ 385.4 M	-\$ 385.3 M	-\$ 344.9 M
Net Increase/ (Decrease)	\$ 28.1 M	(\$ 28.0 M)	(\$ 42.8 M)	(\$ 6.7 M)
Ending Fund Balance	\$ 93.9 M	\$ 65.9 M	\$ 23.1 M	\$ 16.4 M
			* Balance Includes Fiscal Stabilization Commitment \$2,200,000 (reduction of expenditures) and 3.0% Statutory Reserve	* Balance Includes Fiscal Stabilization Commitment \$44,050,000 (reduction of expenditures) and 3.0% Statutory Reserve

**Final Comments**

The recommendation to the Governing Board is to adopt the proposed 2023-24 budget, with the proposed reduction in expenditures memorialized in a Fiscal Solvency Resolution to meet the positive certification requirements for the adopted budget year and the next two years with a positive ending fund balance contingent upon reductions made due to declining enrollment.

The State has not finalized the 2023-24 budget and any significant changes will be provided to the Board within 45 days of the enacted budget. The State’s Education Budget is unclear at this time whether the Governor’s May Revision or the State Legislature’s budget proposal is ultimately approved, the District continues to be plagued by increasing costs related to declining enrollment, increased STRS and PERS pension contributions, increased special education and health benefits costs.

In summary, the District will continue to be proactive and vigilant in managing its fiscal resources while ensuring that our schools, teachers, staff, and students have the resources they need to maintain the excellent

educational program the community has come to enjoy and respect. The District will work with its stakeholders to explore new cost savings strategies and revenue enhancement efforts to provide relief to the District's budget.

**On behalf of the Superintendent, a special thanks is extended to our Governing Board, Staff, Students, Parents, and Stakeholders for their continued support!**

# **SECTION 1**

## **2023/24 District Budget Assumptions Update and Comparative Analysis**

EAST SIDE UNION HIGH SCHOOL DISTRICT

2023 / 24 Proposed - Budget Assumptions

Description	2022 / 23	2022 / 23	2023 / 24
	Second Interim	Estimated Actuals	Proposed Budget
Enrollment (CBEDS) Projected with NPS and Post Seniors	21,378	21,378	21,164
Projected Funded Average Daily Attendance (ADA) - 3 yr Average	21,338	21,442	20,618
East Side Special Ed ADA in County Program	200	206	198
<b>Based on SSC Dartboard</b>			
Statutory COLA	6.56%	6.56%	8.22%
Augmentation	6.70%	6.70%	0.00%
Effective Change in LCFF	13.26%	13.26%	8.22%
LCFF Target Base	11,102	11,102	12,015
LCFF CTE	289	289	312
LCFF Unduplicated Count Percentage	48.92%	48.92%	50.39%
LCFF Entitlement	278,850,245	280,212,969	292,098,137
LCFF Entitlement PER ADA	12,947	12,944	14,032
<b>Other Revenues:</b>			
Lottery per ADA - Unrestricted	170	170	170
	3,920,639	3,920,639	3,368,312
Lottery per ADA - Restricted	67	67	67
	1,391,604	1,391,604	1,327,511
Mandate Cost Block Grant per ADA	67	67	73
	1,340,785	1,340,785	1,405,790
Title I	3,606,707	3,337,844	5,241,549
Title II	606,826	872,340	612,063
Title III	510,711	432,248	757,522
Title IV	463,651	466,919	253,112
ESSA Comprehensive Supp & Improv	300,546	(532,646)	0
CRRSA Act (ESSER) II	0	0	0
American Rescue Fund (ESSER) III	14,528,768	13,184,390	12,350,354
Expanded Learning Opportunities (ELO) Grant	6,524,513	6,981,992	0
K-12 Strong Workforce (SWP)	1,377,770	1,442,187	1,932,541
Learning Recovery Emergency Block Grant	23,181,932	15,763,714	0
Arts, Music, and Instructional Materials Discretionary Block Grant	8,756,838	6,633,968	0
Use of Facilities Rental	1,261,798	1,227,860	1,279,079
<b>Salaries:</b>			
Projected Step & Column			
Certificated	1.50%	1.50%	1.50%
Classified	2.00%	2.00%	2.00%
Management	1.50%	1.50%	1.50%
Salary Increases for Certificated & Classified	4.00%	4.00%	4.25%
Decrease Teacher FTEs due to Enrollment Changes	(14.2 FTE's)	(14.2 FTE's)	(16.4 FTEs)
New Certificated FTEs	0 FTEs	0 FTEs	
Reduction In Force Strategy			
Certificated Staff	(0.0 FTEs)	(0.0 FTEs)	(0.0 FTEs)
Classified Staff	(0.0 FTEs)	(0.0 FTEs)	(0.0 FTEs)
Administrators/Managers/Confidentials	(0.0 FTEs)	(0.0 FTEs)	(0.0 FTEs)
Projected Savings with RIF			
<b>Benefits:</b>			
STRS	19.10%	19.10%	19.10%
PERS	25.37%	25.37%	26.68%
Medicare	1.45%	1.45%	1.45%
OASDI	6.20%	6.20%	6.20%
Workers' Comp	1.6502%	1.6502%	1.6502%
Unemployment Insurance	0.50%	0.50%	0.05%
Health & Welfare Increase	7.62%	7.62%	6.00%
SERP Annuity	1,421,282	1,441,302	1,424,655
OPEB Paid by Fund 71	2,258,336	2,258,336	2,500,000
<b>Operations:</b>			
Utilities / Communication Rates Increase	10%	10%	10%
Properties / Liabilities Insurance Rates Increase	10%	10%	2%
Board Election Cost	850,000	1,229,574	0
OPEB Debt Payment	2,365,432	2,365,432	2,412,498
<b>Contributions:</b>			
Contribution from Restricted Local Funds			
Contribution to Special Ed	(51,753,480)	(52,764,465)	(57,623,719)
Contribution to Restricted Routine Maintenance:			
From Unrestricted General Fund	(4,987,196)	(4,687,196)	(5,787,196)
From Redevelopment Funds	(5,012,804)	(5,012,804)	(5,012,804)
Total Contribution to Restricted Routine Maintenance	(10,000,000)	(9,700,000)	(10,800,000)
<b>Fund Transfers In/(Out):</b>			
Transfer from (to) General Reserve (F17)	0	0	0
Transfer to Child Development Fund (F12)	0	0	0
Transfer to Child Nutrition Services (F61)	0	0	0
Transfer to Property & Liabilities Fund (F67)	0	(100,000)	(100,000)

**East Side Union High School District  
General Fund 2023 / 24 Proposed Budget**

Categories	2022/23 Second Interim			2022/23 Estimated Actuals			2023/24 Proposed Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenues</b>									
LCFF	285,213,448	-	285,213,448	286,576,172	-	286,576,172	292,098,137	-	292,098,137
One-time Discretionary Block Grant			-			-			-
Federal	-	32,566,132	32,566,132	-	30,705,961	30,705,961	-	25,156,911	25,156,911
Other State	5,296,248	55,224,743	60,520,992	5,299,424	44,915,755	50,215,179	4,812,102	21,412,486	26,224,589
Local	5,130,250	8,587,165	13,717,415	6,159,848	8,744,476	14,904,324	5,562,626	8,349,834	13,912,460
<b>Total Revenues</b>	<b>295,639,946</b>	<b>96,378,040</b>	<b>392,017,986</b>	<b>298,035,445</b>	<b>84,366,192</b>	<b>382,401,637</b>	<b>302,472,865</b>	<b>54,919,231</b>	<b>357,392,096</b>
<b>Expenditures</b>									
Certificated Salaries	114,931,325	36,497,965	151,429,290	114,704,867	34,997,402	149,702,269	126,619,379	36,166,667	162,786,046
Classified Salaries	22,558,148	13,447,885	36,006,033	22,443,136	13,197,617	35,640,753	24,785,764	16,044,038	40,829,802
Employee Benefits	64,433,734	39,953,257	104,386,991	64,000,893	36,635,666	100,636,559	70,954,955	40,714,533	111,669,488
Books & Supplies	1,914,214	7,995,640	9,909,854	3,201,424	7,445,760	10,647,184	1,554,383	8,247,395	9,801,778
Operation & Contracted Services	24,386,590	22,399,543	46,786,133	24,063,828	22,591,401	46,655,229	24,401,742	23,933,153	48,334,895
Capital Outlay	48,350	299,853	348,203	52,421	385,833	438,254	54,000	58,500	112,500
Other Outgo & ROC/P Transfer	3,768,103	3,695,106	7,463,209	3,768,103	4,982,417	8,750,520	4,579,986	5,317,407	9,897,393
Direct Support/Indirect Costs	(3,710,539)	3,016,552	(693,987)	(3,473,325)	2,788,023	(685,302)	(3,224,104)	2,674,199	(549,905)
Debt Services	2,365,432	-	2,365,432	2,365,432	-	2,365,432	2,412,498	-	2,412,498
Total Expense Reduction									
<b>Total Expenditures</b>	<b>230,695,356</b>	<b>127,305,801</b>	<b>358,001,157</b>	<b>231,126,779</b>	<b>123,024,119</b>	<b>354,150,898</b>	<b>252,138,603</b>	<b>133,155,892</b>	<b>385,294,495</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>64,944,590</b>	<b>(30,927,760)</b>	<b>34,016,830</b>	<b>66,908,666</b>	<b>(38,657,927)</b>	<b>28,250,738</b>	<b>50,334,262</b>	<b>(78,236,661)</b>	<b>(27,902,399)</b>
<b>Other Sources / Uses</b>									
Subtract:									
Transfer to Child Nutrition Fund 61	-	-	-	-	-	-	-	-	-
Transfer to Child Development	-	-	-	-	-	-	-	-	-
Transfer to Other Restricted Resource	-	-	-	-	-	-	-	-	-
Transfer to Properties/Liab Fund F67	-	-	-	100,000	-	100,000	100,000	-	100,000
Add:									
Transfer from	-	-	-	-	-	-	-	-	-
Transfer from Gen Reserve F17	-	-	-	-	-	-	-	-	-
Transfer from Other Restricted Programs	-	-	-	-	-	-	-	-	-
Contribute to Special Ed	(51,753,480)	51,753,480	-	(52,764,465)	52,764,465	-	(57,623,719)	57,623,719	-
Contribute to Restricted Routine Maintenance	(4,987,196)	4,987,196	-	(4,687,196)	4,687,196	-	(5,787,196)	5,787,196	-
Contribute to Other Restricted Program	-	-	-	-	-	-	-	-	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>8,203,914</b>	<b>25,812,916</b>	<b>34,016,830</b>	<b>9,357,005</b>	<b>18,793,734</b>	<b>28,150,738</b>	<b>(13,176,653)</b>	<b>(14,825,746)</b>	<b>(28,002,399)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 49,583,173</b>	<b>\$ 16,219,259</b>	<b>\$ 65,802,432</b>	<b>\$ 49,583,173</b>	<b>\$ 16,219,259</b>	<b>\$ 65,802,432</b>	<b>\$ 58,940,178</b>	<b>\$ 35,012,992</b>	<b>\$ 93,953,170</b>
<b>ENDING FUND BALANCE</b>	<b>57,787,087</b>	<b>42,032,174</b>	<b>99,819,262</b>	<b>58,940,178</b>	<b>35,012,992</b>	<b>93,953,170</b>	<b>45,763,525</b>	<b>20,187,246</b>	<b>65,950,771</b>
<b>Components of Ending Fund Balance</b>									
Revolving Cash	9,000		9,000	9,000		9,000	9,000		9,000
Stores	133,826		133,826	133,826		133,826	133,826		133,826
Legally Restricted Reserve		42,032,174	42,032,174		35,012,992	35,012,992		20,187,246	20,187,246
<b>Assigned</b>									
Carryover			-			-			-
Supplemental			-			-			-
For Fiscal Solvency and 3% MYP Reserve	31,270,000		31,270,000	31,270,000		31,270,000	31,270,000		31,270,000
Declining Enrollment Reserve	15,633,670		15,633,670	16,899,825		16,899,825	2,788,864		2,788,864
Prepaid Expenditures	\$ -		-	\$ -		-	\$ -		-
<b>3% Reserve for Economic Uncertainties</b>	<b>10,740,591</b>		<b>10,740,591</b>	<b>10,627,527</b>		<b>10,627,527</b>	<b>11,561,835</b>		<b>11,561,835</b>
<b>Unassigned/Unappropriated</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ 0</b>
	3.00%			3.00%			3.00%		

**East Side Union High School District  
General Fund 2023 / 24 Proposed Budget**

Categories	2022/23 Second Interim			2022/23 Estimated Actuals			2023/24 Proposed Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Components of Ending Fund Balance</b>									
District Revolving Cash	9,000		9,000	9,000		9,000	9,000		9,000
District Warehouse Store	133,826		133,826	133,826		133,826	133,826		133,826
Site Projected Carryover			-			-			-
Supplemental			-			-			-
For Fiscal Solvency and 3% MYP Reserve	31,270,000		31,270,000	31,270,000		31,270,000	31,270,000		31,270,000
Declining Enrollment Reserve	15,633,670		15,633,670	16,899,825		16,899,825	2,788,864		2,788,864
Prepaid Expenditures	-		-	-		-	-		-
3% Reserve for Economic Uncertainties	10,740,591		10,740,591	10,627,527		10,627,527	11,561,835		11,561,835
<b>Restricted Categorical Programs</b>			-			-			-
Medi-Cal Billing Option		833,025	833,025		862,278	862,278		752,279	752,279
Restricted Lottery		314,810	314,810		-	-		-	-
Special Ed Low Incidence		-	-		795,594	795,594		-	-
Special Ed Dispute Prevention		279,458	279,458		215,952	215,952		215,952	215,952
Special Ed Learning Recovery Support		1,326,277	1,326,277		399,296	399,296		399,296	399,296
Special Ed Mental Health		713,092	713,092		893,835	893,835		893,835	893,835
Arts, Music, and Instr Matls Block Grant		8,606,838	8,606,838		6,633,968	6,633,968		-	-
Child Nutrition: KIT Grants		-	-		1,934,190	1,934,190		53,248	53,248
Classified Sch Employee PD Block Grant		96,804	96,804		96,804	13,898,424		96,804	96,804
Educator Effectiveness & A-G		4,744,311	4,744,311		5,759,094	5,759,094		2,399,023	2,399,023
ESSERS III, ELO and IPO		372,805	372,805		487,283	487,283		5,131	5,131
Learning Recovery Emergency Block Grant		23,181,932	23,181,932		15,763,714	15,763,714		13,898,424	13,898,424
Ethnic Studies Block Grant		558,473	558,473		558,473	558,473		-	-
Restricted Routine Maintenance		1,004,349	1,004,349		612,511	612,511		1,473,254	1,473,254
<b>Unassigned/Unappropriated</b>	<b>\$ 57,787,087</b>	<b>\$ 42,032,174</b>	<b>\$ 99,819,262</b>	<b>\$ 58,940,178</b>	<b>\$ 35,012,992</b>	<b>\$ 93,953,170</b>	<b>\$ 45,763,525</b>	<b>\$ 20,187,246</b>	<b>\$ 65,950,771</b>
	3.00%			3.00%			3.00%		

**East Side Union High School District  
General Fund Unrestricted LCAP Supplemental**

<b>Categories</b>	<b>2022/23 Second Interim Supplemental</b>	<b>2022/23 Estimated Actuals Supplemental</b>	<b>2023/24 Proposed Budget Supplemental</b>
<b>Revenues</b>			
LCFF	24,004,482	24,125,929	25,861,099
Federal	-	-	-
Other State	-	-	-
Local	-	-	-
<b>Total Revenues</b>	<b>24,004,482</b>	<b>24,125,929</b>	<b>25,861,099</b>
<b>Expenditures</b>			
Certificated Salaries	10,346,109	10,195,291	16,415,264
Classified Salaries	1,439,872	1,439,348	2,829,390
Employee Benefits	5,374,062	5,325,683	9,002,191
Books & Supplies	164,399	6,399	163,000
Operation & Contracted Services	3,602,248	2,136,078	2,724,883
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>20,926,690</b>	<b>19,102,799</b>	<b>31,134,728</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	3,077,792	5,023,130	<b>(5,273,629)</b>
<b>Other Sources / Uses</b>			
<b>Net Increase (Decrease) in Fund Balance</b>	<b>3,077,792</b>	<b>5,023,130</b>	<b>(5,273,629)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 2,128,748</b>	<b>\$ 2,128,748</b>	<b>\$ 7,151,878</b>
Fund Balance Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 5,206,540</b>	<b>\$ 7,151,878</b>	<b>\$ 1,878,249</b>



**East Side Union High School District  
Restricted General Fund**

Categories	2022/23 Second Interim			2022/23 Estimated Actuals			2023/24 Proposed Budget		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
<b>Revenues</b>									
LCFF	0	0	0	0	0	0	0	0	0
Federal	27,968,858	4,597,274	32,566,132	26,149,790	4,556,171	30,705,961	20,615,767	4,541,144	25,156,911
Other State	53,597,252	1,627,491	55,224,743	43,288,264	1,627,491	44,915,755	19,823,416	1,589,070	21,412,486
Local	8,046,942	540,223	8,587,165	8,182,373	562,103	8,744,476	8,224,034	125,800	8,349,834
<b>Total Revenues</b>	<b>89,613,052</b>	<b>6,764,988</b>	<b>96,378,040</b>	<b>77,620,427</b>	<b>6,745,765</b>	<b>84,366,192</b>	<b>48,663,217</b>	<b>6,256,014</b>	<b>54,919,231</b>
<b>Expenditures</b>									
Certificated Salaries	18,064,887	18,433,078	36,497,965	16,624,798	18,372,604	34,997,402	16,505,193	19,661,474	36,166,667
Classified Salaries	6,486,206	6,961,679	13,447,885	6,269,727	6,927,891	13,197,617	7,264,021	8,780,017	16,044,038
Employee Benefits	25,930,377	14,022,880	39,953,257	22,704,591	13,931,075	36,635,666	24,484,389	16,230,144	40,714,533
Books & Supplies	7,268,276	727,364	7,995,640	7,234,687	211,073	7,445,760	8,120,395	127,000	8,247,395
Operation & Contracted Services	8,544,995	13,854,548	22,399,543	8,274,392	14,317,009	22,591,401	10,720,322	13,212,831	23,933,153
Capital Outlay	299,853	0	299,853	385,833	0	385,833	58,500	0	58,500
Other Outgo & ROC/P Transfer	24,000	3,671,106	3,695,106	24,000	4,958,417	4,982,417	0	5,317,407	5,317,407
Direct Support/Indirect Costs	1,389,332	1,627,220	3,016,552	1,202,302	1,585,721	2,788,023	1,327,746	1,346,453	2,674,199
Debt Services	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>68,007,926</b>	<b>59,297,875</b>	<b>127,305,801</b>	<b>62,720,329</b>	<b>60,303,790</b>	<b>123,024,119</b>	<b>68,480,566</b>	<b>64,675,326</b>	<b>133,155,892</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	21,605,126	(52,532,887)	(30,927,760)	14,900,097	(53,558,025)	(38,657,927)	(19,817,349)	(58,419,312)	(78,236,661)
<b>Other Sources / Uses</b>									
Transfer in / out	4,987,196	51,753,480	56,740,676	4,687,196	52,764,465	57,451,661	5,787,196	57,623,719	63,410,915
Other Transfer in	0	0	0	0	0	0	0	0	0
<b>Net Increase (Decrease) in Fund Balance</b>	<b>26,592,322</b>	<b>(779,407)</b>	<b>25,812,916</b>	<b>19,587,293</b>	<b>(793,560)</b>	<b>18,793,734</b>	<b>(14,030,153)</b>	<b>(795,593)</b>	<b>(14,825,746)</b>
<b>BEGINNING BALANCE</b>	<b>13,121,025</b>	<b>3,098,234</b>	<b>16,219,259</b>	<b>13,121,025</b>	<b>3,098,234</b>	<b>16,219,259</b>	<b>32,708,318</b>	<b>2,304,674</b>	<b>35,012,993</b>
Fund Balance Adjustment to Unrestricted									
<b>ENDING FUND BALANCE</b>	<b>39,713,347</b>	<b>2,318,827</b>	<b>42,032,175</b>	<b>32,708,318</b>	<b>2,304,674</b>	<b>35,012,993</b>	<b>18,678,165</b>	<b>1,509,081</b>	<b>20,187,247</b>

# **SECTION 2**

## **Enrollment and Average Daily Attendance (ADA) Update Through 2025/26**

**East Side Union High School District**  
**Enrollment/ADA Projections Through 2024/25**

<b>Fiscal Year</b>	<b>2019-20</b>	<b>2020/21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>
<b>Grade</b>	<b>CBEDS Enrollment</b>						
<b>Level</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
9	5419	5363	5063	4944	4524	4651	4414
10	5482	5459	5290	5105	4944	4524	4651
11	5723	5487	5429	5367	5105	4944	4524
12	5715	5946	5833	5499	5367	5105	4944
Adult Transition Program	178	179	173	171	179	179	179
NPS	59	54	56	62	55	55	55
<b>Total CBEDS Enrollment</b>	22,576	22,488	21,844	21,148	20,174	19,458	18,767
COE Sp Ed	256	247	242	230	222	214	207
<b>Actual P2 ADA</b>	21,720	22,007	21,017	19,505	18,609	17,949	17,312
<b>Funded ADA Prior Yr and 3 Yr Ave.</b>		22,007	22,002	21,647	20,817	19,690	18,674
<b>Enrollment to ADA %</b>	<b>95.13%</b>	<b>96.80%</b>	<b>95.16%</b>	<b>91.24%</b>	<b>91.24%</b>	<b>91.24%</b>	<b>91.24%</b>

Enrollment is the total number of students enrolled in the District schools on the State designated October reporting date for the California Basic Education Data System (CBEDS). The ADA or Average Daily Attendance is the total approved days of student attendance for at least the required minimum day, divided by the number of days the District is in session.

### East Side Union High School District Enrollment/ADA Projections



# **SECTION 3**

## **2023/24 – 2025/26 Multi-Year Budget Assumptions and Fiscal Update**

EAST SIDE UNION HIGH SCHOOL DISTRICT

2023 / 24 Proposed - Budget Assumptions

	2023 / 24	2024 / 25	2025 / 26
Description	Proposed Budget	Projection Year 1	Projection Year 2
Enrollment (CBEDS) Projected with NPS and Post Seniors	21,164	20,953	20,953
Projected Funded Average Daily Attendance (ADA) - 3 yr Average	20,618	19,499	18,489
East Side Special Ed ADA in County Program	198	192	185
<b>Based on SSC Dartboard</b>			
Statutory COLA	8.22%	3.94%	3.29%
Augmentation	0.00%	0.00%	0.00%
Effective Change in LCFF	8.22%	3.54%	3.29%
LCFF Target Base	12,015	12,488	12,899
LCFF CTE	312	325	335
LCFF Unduplicated Count Percentage	50.39%	52.68%	54.56%
LCFF Entitlement	292,098,137	288,565,626	283,849,525
LCFF Entitlement PER ADA	14,032	14,655	15,200
<b>Other Revenues:</b>			
Lottery per ADA - Unrestricted	170	170	170
	3,368,312	3,247,780	3,131,662
Lottery per ADA - Restricted	67	67	67
	1,327,511	1,280,008	1,234,243
Mandate Cost Block Grant per ADA	73	76	78
	1,405,790	1,393,881	1,388,614
Title I	5,241,549	3,559,434	3,559,434
Title II	612,063	612,063	612,063
Title III	757,522	504,528	504,528
Title IV	253,112	253,112	253,112
ESSA Comprehensive Supp & Improv	0	315,573	315,573
CRRSA Act (ESSER) II	0	0	0
American Rescue Fund (ESSER) III	12,350,354	0	0
Expanded Learning Opportunities (ELO) Grant	0	0	0
K-12 Strong Workforce (SWP)	1,932,541	1,500,000	1,500,000
Learning Recovery Emergency Block Grant	0	0	0
Arts, Music, and Instructional Materials Discretionary Block Grant	0	0	0
Use of Facilities Rental	1,279,079	1,332,725	1,339,792
<b>Salaries:</b>			
Projected Step & Column			
Certificated	1.50%	1.50%	1.50%
Classified	2.00%	2.00%	2.00%
Management	1.50%	1.50%	1.50%
Salary Increases for Certificated & Classified	4.25%	0.00%	0.00%
Decrease Teacher FTEs due to Enrollment Changes	(16.4 FTEs)	(12.0 FTEs)	(12.0 FTEs)
New Certificated FTEs			
Reduction In Force Strategy			
Certificated Staff	(0.0 FTEs)	(0.0 FTEs)	(0.0 FTEs)
Classified Staff	(0.0 FTEs)	(0.0 FTEs)	(0.0 FTEs)
Administrators/Managers/Confidentials	(0.0 FTEs)	(0.0 FTEs)	(0.0 FTEs)
Projected Savings with RIF			
<b>Benefits:</b>			
STRS	19.10%	19.10%	19.10%
PERS	26.68%	27.70%	28.30%
Medicare	1.45%	1.45%	1.45%
OASDI	6.20%	6.20%	6.20%
Workers' Comp	1.6502%	1.6502%	1.6502%
Unemployment Insurance	0.05%	0.05%	0.05%
Health & Welfare Increase	6.00%	6.00%	6.00%
SERP Annuity	1,424,655	1,424,655	1,424,655
OPEB Paid by Fund 71	2,500,000	2,800,000	2,800,000
<b>Operations:</b>			
Utilities / Communication Rates Increase	10%	10%	10%
Properties / Liabilities Insurance Rates Increase	2%	10%	10%
Board Election Cost	0	1,229,574	0
OPEB Debt Payment	2,412,498	2,464,244	2,510,138
<b>Contributions:</b>			
Contribution from Restricted Local Funds			
Contribution to Special Ed	(57,623,719)	(59,568,697)	(60,215,680)
Contribution to Restricted Routine Maintenance:			
From Unrestricted General Fund	(5,787,196)	(6,237,196)	(6,237,196)
From Redevelopment Funds	(5,012,804)	(5,012,804)	(5,012,804)
Total Contribution to Restricted Routine Maintenance	(10,800,000)	(11,250,000)	(11,250,000)
<b>Fund Transfers In/(Out):</b>			
Transfer from (to) General Reserve (F17)	0	0	0
Transfer to Child Development Fund (F12)	0	0	0
Transfer to Child Nutrition Services (F61)	0	0	0
Transfer to Property & Liabilities Fund (F67)	(100,000)	(100,000)	(100,000)

**East Side Union High School District  
General Fund 2023 / 24 Proposed Budget**

Categories	2023/24 Proposed Budget			2024/25 Projection			2025/26 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenues</b>									
LCFF	292,098,137	-	292,098,137	288,565,626	-	288,565,626	283,849,525	-	283,849,525
One-time Discretionary Block Grant			-			-			-
Federal	-	25,156,911	25,156,911	-	11,212,540	11,212,540	-	11,234,688	11,234,688
Other State	4,812,102	21,412,486	26,224,589	8,340,002	20,096,356	28,436,358	8,218,617	20,350,591	28,569,208
Local	5,562,626	8,349,834	13,912,460	5,616,272	8,699,834	14,316,107	5,623,339	8,899,834	14,523,173
<b>Total Revenues</b>	<b>302,472,865</b>	<b>54,919,231</b>	<b>357,392,096</b>	<b>302,521,900</b>	<b>40,008,730</b>	<b>342,530,630</b>	<b>297,691,481</b>	<b>40,485,113</b>	<b>338,176,594</b>
<b>Expenditures</b>									
Certificated Salaries	126,619,379	36,166,667	162,786,046	136,816,016	28,793,270	165,609,286	137,832,956	29,225,169	167,058,125
Classified Salaries	24,785,764	16,044,038	40,829,802	26,206,159	15,310,239	41,516,398	26,730,282	15,616,444	42,346,726
Employee Benefits	70,954,955	40,714,533	111,669,488	74,451,239	35,874,902	110,326,141	75,293,354	36,158,484	111,451,838
Books & Supplies	1,554,383	8,247,395	9,801,778	1,804,383	5,947,395	7,751,778	1,804,383	4,697,395	6,501,778
Operation & Contracted Services	24,401,742	23,933,153	48,334,895	30,708,080	19,710,644	50,418,724	31,205,569	18,200,255	49,405,824
Capital Outlay	54,000	58,500	112,500	20,000	58,500	78,500	20,000	58,500	78,500
Other Outgo & ROC/P Transfer	4,579,986	5,317,407	9,897,393	4,756,497	5,524,746	10,281,243	4,909,696	5,704,700	10,614,397
Direct Support/Indirect Costs	(3,224,104)	2,674,199	(549,905)	(4,353,782)	3,292,890	(1,060,892)	(3,913,512)	2,823,617	(1,089,895)
Debt Services	2,412,498	-	2,412,498	2,464,244	-	2,464,244	2,510,138	-	2,510,138
Total Expense Reduction				(2,200,000)	-	(2,200,000)	(44,050,000)		(44,050,000)
<b>Total Expenditures</b>	<b>252,138,603</b>	<b>133,155,892</b>	<b>385,294,495</b>	<b>270,672,836</b>	<b>114,512,587</b>	<b>385,185,423</b>	<b>232,342,867</b>	<b>112,484,565</b>	<b>344,827,431</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>50,334,262</b>	<b>(78,236,661)</b>	<b>(27,902,399)</b>	<b>31,849,064</b>	<b>(74,503,857)</b>	<b>(42,654,792)</b>	<b>65,348,614</b>	<b>(71,999,451)</b>	<b>(6,650,837)</b>
<b>Other Sources / Uses</b>									
Subtract:									
Transfer to Child Nutrition Fund 61	-	-	-	-	-	-	-	-	-
Transfer to Child Development	-	-	-	-	-	-	-	-	-
Transfer to Other Restricted Resource	-	-	-	-	-	-	-	-	-
Transfer to Properties/Liab Fund F67	100,000	-	100,000	100,000	-	100,000	100,000	-	100,000
Add:									
Transfer from	-	-	-	-	-	-	-	-	-
Transfer from Gen Reserve F17	-	-	-	-	-	-	-	-	-
Transfer from Other Restricted Programs	-	-	-	-	-	-	-	-	-
Contribute to Special Ed	(57,623,719)	57,623,719	-	(59,568,697)	59,568,697	0	(60,215,680)	60,215,680	0
Contribute to Restricted Routine Maintenance	(5,787,196)	5,787,196	-	(6,237,196)	6,237,196	-	(6,237,196)	6,237,196	-
Contribute to Other Restricted Program	-	-	-	-	-	-	-	-	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(13,176,653)</b>	<b>(14,825,746)</b>	<b>(28,002,399)</b>	<b>(34,056,829)</b>	<b>(8,697,964)</b>	<b>(42,754,792)</b>	<b>(1,204,262)</b>	<b>(5,546,575)</b>	<b>(6,750,837)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 58,940,178</b>	<b>\$ 35,012,992</b>	<b>\$ 93,953,170</b>	<b>\$ 45,763,525</b>	<b>\$ 20,187,246</b>	<b>\$ 65,950,771</b>	<b>\$ 11,706,696</b>	<b>\$ 11,489,283</b>	<b>\$ 23,195,979</b>
<b>ENDING FUND BALANCE</b>	<b>45,763,525</b>	<b>20,187,246</b>	<b>65,950,771</b>	<b>11,706,696</b>	<b>11,489,283</b>	<b>23,195,979</b>	<b>10,502,434</b>	<b>5,942,708</b>	<b>16,445,142</b>
<b>Components of Ending Fund Balance</b>									
Revolving Cash	9,000		9,000	9,000		9,000	9,000		9,000
Stores	133,826		133,826	133,826		133,826	133,826		133,826
Legally Restricted Reserve		20,187,246	20,187,246		11,489,283	11,489,283		5,942,708	5,942,708
<b>Assigned</b>									
Carryover									
Supplemental									
For Fiscal Solvency and 3% MYP Reserve	31,270,000		31,270,000						
Declining Enrollment Reserve	2,788,864		2,788,864						
Prepaid Expenditures	\$ -		-						
<b>3% Reserve for Economic Uncertainties</b>	<b>11,561,835</b>		<b>11,561,835</b>	<b>11,558,869</b>		<b>11,558,869</b>	<b>10,347,960</b>		<b>10,347,960</b>
<b>Unassigned/Unappropriated</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 5,001</b>	<b>\$ (0)</b>	<b>\$ 5,001</b>	<b>\$ 11,648</b>	<b>\$ (0)</b>	<b>\$ 11,648</b>
	3.00%			3.00%			3.00%		

**East Side Union High School District  
General Fund 2023 / 24 Proposed Budget**

Categories	2023/24 Proposed Budget			2024/25 Projection			2025/26 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Components of Ending Fund Balance</b>									
District Revolving Cash	9,000		9,000	9,000		9,000	9,000		9,000
District Warehouse Store	133,826		133,826	133,826		133,826	133,826		133,826
Site Projected Carryover			-			-			-
Supplemental			-			-			-
For Fiscal Solvency and 3% MYP Reserve	31,270,000		31,270,000	-		-			-
Declining Enrollment Reserve	2,788,864		2,788,864	-		-			-
Prepaid Expenditures	-		-			-			-
3% Reserve for Economic Uncertainties	11,561,835		11,561,835	11,558,869		11,558,869	10,347,960		10,347,960
For Balancing Multi-Year Projection	(0)		(0)	5,001		5,001	11,648		11,648
<b>Restricted Categorical Programs</b>			-			-			-
Medi-Cal Billing Option		752,279	752,279		712,099	712,099		853,410	853,410
Restricted Lottery		-	-		937,000	937,000		637,000	637,000
Special Ed Low Incidence		-	-		-	-		-	-
Special Ed Dispute Prevention		215,952	215,952		-	-		-	-
Special Ed Learning Recovery Support		399,296	399,296		-	-		-	-
Special Ed Mental Health		893,835	893,835		693,635	693,635		-	-
Arts, Music, and Instr Matls Block Grant		-	-		-	-		-	-
Child Nutrition: KIT Grants		53,248	53,248		-	-		-	-
Classified Sch Employee PD Block Grant		96,804	96,804		96,804	96,804		-	-
Educator Effectiveness & A-G		2,399,023	2,399,023		499,023	499,023		-	-
ESSERS III, ELO and IPO		5,131	5,131		-	-		-	-
Learning Recovery Emergency Block Grant		13,898,424	13,898,424		6,898,424	6,898,424		3,200,000	3,200,000
Ethnic Studies Block Grant		-	-						
Restricted Routine Maintenance		1,473,254	1,473,254		1,652,298	1,652,298		1,252,298	1,252,298
<b>Unassigned/Unappropriated</b>	<b>\$ 45,763,525</b>	<b>\$ 20,187,246</b>	<b>\$ 65,950,771</b>	<b>\$ 11,706,696</b>	<b>\$ 11,489,283</b>	<b>\$ 23,195,979</b>	<b>\$ 10,502,434</b>	<b>\$ 5,942,708</b>	<b>\$ 16,445,142</b>
	3.00%			3.00%			3.00%		



**East Side Union High School District  
General Fund Unrestricted LCAP Supplemental**

Categories	2023/24 Proposed Budget Supplemental	2024/25 Projection Supplemental	2025/26 Projection Supplement
<b>Revenues</b>			
LCFF	25,861,099	26,581,402	26,967,112
Federal	-	-	-
Other State	-	-	-
Local	-	-	-
<b>Total Revenues</b>	<b>25,861,099</b>	<b>26,581,402</b>	<b>26,967,112</b>
<b>Expenditures</b>			
Certificated Salaries	16,415,264	18,443,351	18,720,001
Classified Salaries	2,829,390	2,755,978	2,811,097
Employee Benefits	9,002,191	7,846,916	8,101,835
Books & Supplies	163,000	163,000	163,000
Operation & Contracted Services	2,724,883	2,996,271	2,996,271
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>31,134,728</b>	<b>32,205,516</b>	<b>32,792,205</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>(5,273,629)</b>	<b>(5,624,114)</b>	<b>(5,825,093)</b>
<b>Other Sources / Uses</b>			
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(5,273,629)</b>	<b>(5,624,114)</b>	<b>(5,825,093)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 7,151,878</b>	<b>\$ 1,878,249</b>	<b>\$ (3,745,865)</b>
Fund Balance Adjustment	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 1,878,249</b>	<b>\$ (3,745,865)</b>	<b>\$ (9,570,957)</b>

**East Side Union High School District  
Restricted General Fund**

Categories	2023/24 Proposed Budget			2024/25 Projection			2025/26 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
<b>Revenues</b>									
LCFF	0	0	0	0	0	0	0	0	0
Federal	20,615,767	4,541,144	25,156,911	6,671,396	4,541,144	11,212,540	6,693,544	4,541,144	11,234,688
Other State	19,823,416	1,589,070	21,412,486	18,507,286	1,589,070	20,096,356	18,761,521	1,589,070	20,350,591
Local	8,224,034	125,800	8,349,834	8,574,034	125,800	8,699,834	8,774,034	125,800	8,899,834
<b>Total Revenues</b>	<b>48,663,217</b>	<b>6,256,014</b>	<b>54,919,231</b>	<b>33,752,716</b>	<b>6,256,014</b>	<b>40,008,730</b>	<b>34,229,099</b>	<b>6,256,014</b>	<b>40,485,113</b>
<b>Expenditures</b>									
Certificated Salaries	16,505,193	19,661,474	36,166,667	8,836,874	19,956,396	28,793,270	8,969,427	20,255,742	29,225,169
Classified Salaries	7,264,021	8,780,017	16,044,038	6,354,621	8,955,618	15,310,239	6,481,714	9,134,730	15,616,444
Employee Benefits	24,484,389	16,230,144	40,714,533	20,296,377	15,578,525	35,874,902	20,678,207	15,480,277	36,158,484
Books & Supplies	8,120,395	127,000	8,247,395	5,820,395	127,000	5,947,395	4,570,395	127,000	4,697,395
Operation & Contracted Services	10,720,322	13,212,831	23,933,153	5,840,322	13,870,323	19,710,644	3,640,322	14,559,933	18,200,255
Capital Outlay	58,500	0	58,500	58,500	0	58,500	58,500	0	58,500
Other Outgo & ROC/P Transfer	0	5,317,407	5,317,407	0	5,524,746	5,524,746	0	5,704,700	5,704,700
Direct Support/Indirect Costs	1,327,746	1,346,453	2,674,199	1,231,346	2,061,544	3,292,890	952,073	1,871,544	2,823,617
Debt Services	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>68,480,566</b>	<b>64,675,326</b>	<b>133,155,892</b>	<b>48,438,436</b>	<b>66,074,151</b>	<b>114,512,587</b>	<b>45,350,638</b>	<b>67,133,927</b>	<b>112,484,565</b>
<b>Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources &amp; Uses</b>	<b>(19,817,349)</b>	<b>(58,419,312)</b>	<b>(78,236,661)</b>	<b>(14,685,719)</b>	<b>(59,818,137)</b>	<b>(74,503,857)</b>	<b>(11,121,538)</b>	<b>(60,877,913)</b>	<b>(71,999,451)</b>
<b>Other Sources / Uses</b>									
Transfer in / out	5,787,196	57,623,719	63,410,915	6,237,196	59,568,697	65,805,893	6,237,196	60,215,680	66,452,876
Other Transfer in	0	0	0	0	0	0	0	0	0
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(14,030,153)</b>	<b>(795,593)</b>	<b>(14,825,746)</b>	<b>(8,448,523)</b>	<b>(249,440)</b>	<b>(8,697,964)</b>	<b>(4,884,342)</b>	<b>(662,233)</b>	<b>(5,546,575)</b>
<b>BEGINNING BALANCE</b>	<b>32,708,318</b>	<b>2,304,674</b>	<b>35,012,993</b>	<b>18,678,165</b>	<b>1,509,081</b>	<b>20,187,246</b>	<b>10,229,642</b>	<b>1,259,640</b>	<b>11,489,282</b>
Fund Balance Adjustment to Unrestricted									
<b>ENDING FUND BALANCE</b>	<b>18,678,165</b>	<b>1,509,081</b>	<b>20,187,247</b>	<b>10,229,642</b>	<b>1,259,640</b>	<b>11,489,282</b>	<b>5,345,300</b>	<b>597,408</b>	<b>5,942,707</b>

# **SECTION 4**

## **Other Funds Update**

## **2023-24 Proposed Budget – Other Funds**

The District receives funding that is reserved in other funds for the purpose of operational and academic support. These supports are important and require some explanation of the supports provided. The following information provides information for each of the funds outside of the General Fund.

### **Adult Ed Fund – 11**

This fund is primarily used to provide a learning environment that fosters adult students who want to learn skills, technology, and communication for their personal, academic, and professional needs.

Since 2015-16 the Governor has provided and dedicated funding to Adult Education as part of a Block Grant. This program also receives Federal grants. Fund 11 is projected to have a balance of \$1.78 million for the fiscal year ending June 30, 2024.

### **Child Development Fund – 12**

The Child Development Fund is used to provide services and education for Preschool, Family Literacy, and General Child Care for school-age mothers and for the community.

Fund 12 is funded by Federal, State, and Local Grants, and local parent fees.

### **Cafeteria Special Revenue Fund – 13**

This fund is used to account separately for federal, state, and local resources to operate the food service program. The fund is projected to have a balance of \$2.2 million for the fiscal year ending June 30, 2024.

### **Building Fund – 21 (Measure G)**

The purpose of this fund is for major capital improvements, building and ground repair, and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure G. The fund is projected to have a balance of \$638 thousand for the fiscal year ending June 30, 2024.

### **Building Fund – 22 (Measure I -Tech)**

The purpose of this fund is for educational technology support, equipment, infrastructure, and other technical system costs in accordance with the language of the voter-approved General Obligation Bond – Measure I (Ed Tech). This measure was approved in November 2014. The District issued the remaining balance (\$47 million) of the Measure I (Ed Tech) bonds in May 2023. The fund is projected to have a fund balance of \$30.7 million for the fiscal year ending June 30, 2024.

### **Building Fund – 23 (Measure E)**

The purpose of this fund is for major capital improvements, building and ground repair, and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure E. The District sold \$79 million of the bond to fund the uncompleted projects in March 2017. The fund is projected to have a balance of \$18.0 million for the fiscal year ending June 30, 2024.

### **Building Fund – 24 (Measure I)**

The purpose of this fund is for major capital improvements, building and ground repair, and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure I. This measure was approved in November 2012. The fund is projected to have a balance of \$5.5 million for the fiscal year ending June 30, 2024.

### **Capital Facilities Fund – 25**

The fund is used primarily to account separately for revenues from fees levied on developers or other agencies as a condition of approving a development by the District. Expenditures are restricted to the purposes specified in Government Code section 65970-65981 or to the items specified in agreements with the developer. The fund is projected to have a balance of \$14.0 million for the fiscal year ending June 30, 2024.

### **Building Fund – 26 (Measure Z)**

The purpose of this fund is for major capital improvements, building and ground repair, and replacement in accordance with the language of the voter-approved General Obligation Bond – Measure Z. This measure was approved in November 2016. The fund is projected to have a balance of \$114.2 million for the fiscal year ending June 30, 2024.

### **Cafeteria Special Revenue Fund – 61**

The purpose of this fund is to account for the expenditures authorized by the Governing Board as necessary for the operation of the Child Nutrition Program. The program is funded by Federal and State reimbursements, as well as local food sales. Since 2014-15 Child Nutrition Service Program not only offers free meals to all eligible free students but also provides eligible reduced students meals at no charge. The COVID-19 pandemic has had a tremendous impact on this program both financially and systemically. Fund 61 will be replaced by Fund 13 at the beginning of the fiscal year 2023-24.

### **Self-Insurance Fund for Property & Liability – 67**

The fund is used to separate money for self-insurance activities related to properties and liabilities. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance, and other related costs. The fund is projected to have a balance of \$141 thousand for the fiscal year ending June 30, 2024.

### **Self-Insurance Fund for Dental and PPO Medical – 68**

The fund is used to separate money for self-insurance activities related to dental (DELTA Dental) and PPO medical (AETNA) insurance. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance, and other related costs. The fund is projected to have a balance of \$7.5 million for the fiscal year ending June 30, 2024, which is the recommended amount the District needs to set aside to pay claims.

### **OPEB with Irrevocable Trust Fund – 71**

The District had earmarked this fund for the future cost of post-employment benefits and had contributed irrevocably to a separate trust which is managed by an outside fiscal agent. The fund is projected to have a balance of \$12.9 million for the fiscal year ending June 30, 2024.

### **Scholarship Fund – 73**

This fund is invested with a fiscal agent to generate proceeds to fund the student scholarship, which is called “Go for It” Scholarship. The fund is projected to have a balance of \$634 thousand for the fiscal year ending June 30, 2024.

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Adult Education**  
**Fund - 11**

Categories	2022/23 Estimated Actuals	2023/24 Proposed Budget	Variance
<b>Revenues</b>			
Federal	913,340	907,950	(5,390)
Other State	8,423,977	9,023,262	599,285
Local	76,324	0	(76,324)
<b>Total Revenues</b>	<b>9,413,641</b>	<b>9,931,212</b>	<b>517,571</b>
<b>Expenditures</b>			
Certificated Salaries	3,610,976	3,665,103	54,127
Classified Salaries	1,498,381	1,622,202	123,821
Employee Benefits	2,510,679	2,399,154	(111,525)
Books & Supplies	975,545	843,456	(132,089)
Operation & Contracted Services	797,491	935,135	137,644
Capital Outlay	1,000	1,000	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	307,637	238,965	(68,672)
<b>Total Expenditures</b>	<b>9,701,709</b>	<b>9,705,015</b>	<b>3,306</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(288,068)	226,197	514,265
<b>Other Financing Sources/Uses</b>			
Transfer In	0	0	0
Transfer out			
<b>BEGINNING BALANCE</b>	<b>1,849,309</b>	<b>1,561,241</b>	<b>(288,068)</b>
Net Increase (Decrease) in Fund Balance	(288,068)	226,197	514,265
<b>ENDING BALANCE</b>	<b>1,561,241</b>	<b>1,787,438</b>	<b>226,197</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Child Development Fund**  
**Fund - 12**

Categories	2022/23 Estimated Actuals	2023/24 Proposed Budget	Variance
<b>Revenues</b>			
Federal	265,297	291,827	26,530
Other State	2,774,130	3,051,543	277,413
Local	9,465	0	(9,465)
<b>Total Revenues</b>	<b>3,048,892</b>	<b>3,343,370</b>	<b>294,478</b>
<b>Expenditures</b>			
Certificated Salaries	20,000	35,000	15,000
Classified Salaries	38,907	40,902	1,995
Employee Benefits	21,074	23,648	2,574
Books & Supplies	14,695	0	(14,695)
Contracted Services	2,840,905	3,149,597	308,692
Direct Support/Indirect Costs	113,311	94,223	(19,088)
<b>Total Expenditures</b>	<b>3,048,892</b>	<b>3,343,370</b>	<b>294,478</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	0	0	0
<b>Other Financing Sources/Uses</b>			
Contribution from General Fund	0	0	0
Other Sources	0	0	0
<b>BEGINNING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Increase (Decrease) in Fund Balance	0	0	0
<b>ENDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Child Nutrition Services**  
**Fund - 13**

Categories	2022/23 Estimated Actuals	2023/24 Proposed Budget	Variance
<b>Revenues</b>			
Federal	0	6,045,094	6,045,094
Other State	0	4,645,923	4,645,923
Local	0	88,814	88,814
<b>Total Revenues</b>	<b>0</b>	<b>10,779,831</b>	<b>10,779,831</b>
<b>Expenditures</b>			
Classified Salaries	0	3,941,151	3,941,151
Employee Benefits	0	2,844,188	2,844,188
Books & Supplies	0	3,337,301	3,337,301
Contracted Services	0	449,530	449,530
Capital Outlay	0	0	0
Direct Support/Indirect Costs	0	216,717	216,717
<b>Total Expenditures</b>	<b>0</b>	<b>10,788,887</b>	<b>10,788,887</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	0	(9,056)	(9,056)
<b>Other Financing Sources/Uses</b>			
Transfer In / Contribution from Fund 61	0	2,288,939	2,288,939
<b>BEGINNING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Increase (Decrease) in Fund Balance	0	2,279,883	2,279,883
<b>ENDING BALANCE</b>	<b>0</b>	<b>2,279,883</b>	<b>2,279,883</b>



**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure G)**  
**Fund - 21**

Categories	2022/23 Estimated Actuals	2023/24 Proposed Budget	Variance
<b>Revenues</b>			
Other State	34,972	19,156	(15,816)
Local	29,388	29,081	(307)
<b>Total Revenues</b>	<b>64,360</b>	<b>48,237</b>	<b>(16,123)</b>
<b>Expenditures</b>			
Classified Salaries	18,837	19,916	1,079
Employee Benefits	46,746	31,904	(14,841)
Books & Supplies	30,000	37,000	7,000
Contracted Services	55,226	56,976	1,750
Capital Outlay	820,000	643,000	(177,000)
<b>Total Expenditures</b>	<b>970,809</b>	<b>788,796</b>	<b>(182,012)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(906,449)	(740,559)	165,889
<b>Other Financing Sources/Uses</b>			
Transfer In			
<b>BEGINNING BALANCE</b>	<b>2,285,872</b>	<b>1,379,423</b>	<b>(906,449)</b>
<b>Audit Adjustment</b>			0
Net Increase (Decrease) in Fund Balance	(906,449)	(740,559)	165,889
<b>ENDING BALANCE</b>	<b>1,379,423</b>	<b>638,864</b>	<b>(740,559)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure I-2014)**  
**Fund - 22**

Categories	2022/23 Estimated Actuals	2023/24 Proposed Budget	Variance
<b>Revenues</b>			
Other State	0	0	0
Local	231,625	1,940,000	1,708,375
<b>Total Revenues</b>	<b>231,625</b>	<b>1,940,000</b>	<b>1,708,375</b>
<b>Expenditures</b>			
Classified Salaries	972,315	604,601	(367,714)
Employee Benefits	397,236	321,991	(75,245)
Books & Supplies	4,067,162	7,000,000	2,932,838
Contracted Services	4,131,401	7,020,000	2,888,599
Capital Outlay	3,300,000	3,000,000	(300,000)
<b>Total Expenditures</b>	<b>12,868,114</b>	<b>17,946,592</b>	<b>5,078,478</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(12,636,489)	(16,006,592)	(3,370,103)
<b>Other Financing Sources/Uses</b>			
Other Sources	47,000,000	0	(47,000,000)
<b>BEGINNING BALANCE</b>	<b>12,426,525</b>	<b>46,790,036</b>	<b>34,363,511</b>
<b>Audit Adjustment for 2015/16</b>			
Net Increase (Decrease) in Fund Balance	34,363,511	(16,006,592)	(50,370,103)
<b>ENDING BALANCE</b>	<b>46,790,036</b>	<b>30,783,444</b>	<b>(16,006,592)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure E)**  
**Fund - 23**

Categories	2022/23 Estimated Actuals	2023/24 Proposed Budget	Variance
<b>Revenues</b>			
Other State Revenues			0
Other Local Revenues	422,591	525,000	102,409
<b>Total Revenues</b>	<b>422,591</b>	<b>525,000</b>	<b>102,409</b>
<b>Expenditures</b>			
Classified Salaries	180,710	199,894	19,184
Employee Benefits	111,463	126,658	15,195
Books & Supplies	62,028	100,000	37,972
Contracted Services	65,158	57,508	(7,650)
Capital Outlay	3,205,000	6,400,000	3,195,000
<b>Total Expenditures</b>	<b>3,624,359</b>	<b>6,884,060</b>	<b>3,259,701</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(3,201,767)	(6,359,060)	(3,157,293)
<b>Other Financing Sources/Uses</b>			
Other Sources	170,279	0	(170,279)
<b>BEGINNING BALANCE</b>	<b>27,409,998</b>	<b>24,378,510</b>	<b>(3,031,488)</b>
<b>Audit Adjustment</b>			0
Net Increase (Decrease) in Fund Balance	(3,031,488)	(6,359,060)	(3,327,572)
<b>ENDING BALANCE</b>	<b>24,378,510</b>	<b>18,019,450</b>	<b>(6,359,060)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure I)**  
**Fund - 24**

Categories	2022/23 Estimated Actuals	2023/24 Proposed Budget	Variance
<b>Revenues</b>			
Other State	0	0	0
Local	97,573	89,000	(8,573)
<b>Total Revenues</b>	<b>97,573</b>	<b>89,000</b>	<b>(8,573)</b>
<b>Expenditures</b>			
Classified Salaries	69,638	80,029	10,391
Employee Benefits	43,682	50,787	7,105
Books & Supplies	70,030	100,000	29,970
Contracted Services	55,158	55,158	0
Capital Outlay	949,000	2,573,000	1,624,000
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
<b>Total Expenditures</b>	<b>1,187,508</b>	<b>2,858,974</b>	<b>1,671,466</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(1,089,935)	(2,769,974)	(1,680,039)
<b>Other Financing Sources/Uses</b>			
Other Sources	2,215,702	0	(2,215,702)
<b>BEGINNING BALANCE</b>	<b>7,222,313</b>	<b>8,348,080</b>	1,125,767
<b>Audit Adjustment for 2014/15</b>			0
Net Increase (Decrease) in Fund Balance	1,125,767	(2,769,974)	(3,895,741)
<b>ENDING BALANCE</b>	<b>8,348,080</b>	<b>5,578,106</b>	<b>(2,769,974)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Capital Facilities Fund (Developer Fees)**  
**Fund - 25**

Categories	2022/23 Estimated Actuals	2023/24 Proposed Budget	Variance
<b>Revenues</b>			
Other State	0	0	0
Local	835,523	780,000	(55,523)
<b>Total Revenues</b>	<b>835,523</b>	<b>780,000</b>	<b>(55,523)</b>
<b>Expenditures</b>			
Books & Supplies	208,770	10,000	(198,770)
Operation and Contracted Services	157,594	95,000	(62,594)
Capital Outlay	416,789	0	(416,789)
Other Financing Uses	0	0	0
<b>Total Expenditures</b>	<b>783,153</b>	<b>105,000</b>	<b>(678,153)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	52,370	675,000	622,630
<b>Other Financing Sources/Uses</b>			
Transfer In	0	0	0
<b>BEGINNING BALANCE</b>	<b>13,331,218</b>	<b>13,383,588</b>	52,370
Net Increase (Decrease) in Fund Balance	52,370	675,000	622,630
<b>ENDING BALANCE</b>	<b>13,383,588</b>	<b>14,058,588</b>	<b>675,000</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Building Fund (Measure Z)**

**Fund - 26**

Categories	2022/23 Estimated Actuals	2023/24 Proposed Budget	Variance
<b>Revenues</b>			
Local	3,870,479	3,210,095	(660,384)
<b>Total Revenues</b>	<b>3,870,479</b>	<b>3,210,095</b>	<b>(660,384)</b>
<b>Expenditures</b>			
Classified Salaries	1,480,099	1,699,066	218,967
Employee Benefits	925,138	1,075,579	150,441
Books & Supplies	2,200,000	2,920,000	720,000
Contracted Services	150,500	235,550	85,050
Capital Outlay	52,500,000	67,981,000	15,481,000
<b>Total Expenditures</b>	<b>57,255,737</b>	<b>73,911,195</b>	<b>16,655,458</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(53,385,258)	(70,701,100)	(17,315,842)
<b>Other Financing Sources/Uses</b>			
Other Sources	0	0	0
Transfer In			
<b>BEGINNING BALANCE</b>	<b>238,318,092</b>	<b>184,932,834</b>	<b>(53,385,258)</b>
<b>Audit Adjustment</b>			0
Net Increase (Decrease) in Fund Balance	(53,385,258)	(70,701,100)	(17,315,842)
<b>ENDING BALANCE</b>	<b>184,932,834</b>	<b>114,231,734</b>	<b>(70,701,100)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**School Facilities Fund**  
**Fund - 35**

Categories	2022/23 Estimated Actuals	2023/24 Proposed Budget	Variance
<b>Revenues</b>			
Other State Revenues	2,373,477	0	(2,373,477)
Other Local Revenues	12,504	0	(12,504)
<b>Total Revenues</b>	<b>2,385,981</b>	<b>0</b>	<b>(2,385,981)</b>
<b>Expenditures</b>			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	0	0	0
Contracted Services	0	0	0
Capital Outlay	0	0	0
Other Outgo	2,385,981	0	(2,385,981)
<b>Total Expenditures</b>	<b>2,385,981</b>	<b>0</b>	<b>(2,385,981)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	0	0	0
<b>Other Financing Sources/Uses</b>			
Other Sources	0	0	0
<b>BEGINNING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Audit Adjustment</b>			<b>0</b>
Net Increase (Decrease) in Fund Balance	0	0	0
<b>ENDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Child Nutrition Services**  
**Fund - 61**

Categories	2022/23 Estimated Actuals	2023/24 Proposed Budget	Variance
<b>Revenues</b>			
Federal	5,617,032	0	(5,617,032)
Other State	4,424,689	0	(4,424,689)
Local	84,644	0	(84,644)
<b>Total Revenues</b>	<b>10,126,365</b>	<b>0</b>	<b>(10,126,365)</b>
<b>Expenditures</b>			
Classified Salaries	3,782,520	0	(3,782,520)
Employee Benefits	2,680,417	0	(2,680,417)
Books & Supplies	2,223,219	0	(2,223,219)
Contracted Services	176,901	0	(176,901)
Capital Outlay	0	0	0
Direct Support/Indirect Costs	264,355	0	(264,355)
<b>Total Expenditures</b>	<b>9,127,413</b>	<b>0</b>	<b>(9,127,413)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	998,953	0	(998,953)
<b>Other Financing Sources/Uses</b>			
Transfer In / Contribution from General Fund	0	0	0
Transfer Out	0	2,288,939	
<b>BEGINNING BALANCE</b>	<b>1,289,986</b>	<b>2,288,939</b>	<b>998,953</b>
Net Increase (Decrease) in Fund Balance	998,953	(2,288,939)	(3,287,891)
<b>ENDING BALANCE</b>	<b>2,288,939</b>	<b>0</b>	<b>(2,288,939)</b>



**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Self Insurance Fund - Property/Liability**  
**Fund - 67**

Categories	2022/23 Estimated Actuals	2023/24 Proposed Budget	Variance
<b>Revenues</b>			
Local	210,000	250,000	40,000
<b>Total Revenues</b>	<b>210,000</b>	<b>250,000</b>	<b>40,000</b>
<b>Expenditures</b>			
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books & Supplies	60,782	35,000	(25,782)
Contracted Services / Operations	374,426	385,000	10,574
Other Outgo	0	0	0
<b>Total Expenditures</b>	<b>435,208</b>	<b>420,000</b>	<b>(15,208)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(225,208)	(170,000)	55,208
<b>Other Financing Sources/Uses</b>			
Transfer In	100,000	100,000	0
<b>BEGINNING BALANCE</b>	<b>336,612</b>	<b>211,404</b>	<b>(125,208)</b>
Net Increase (Decrease) in Fund Balance	(125,208)	(70,000)	55,208
<b>ENDING BALANCE</b>	<b>211,404</b>	<b>141,404</b>	<b>(70,000)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Self Insurance Fund - Medical**  
**Fund - 68**

Categories	2022/23 Estimated Actuals	2023/24 Proposed Budget	Variance
<b>Revenues</b>			
Local	14,084,420	15,610,832	1,526,412
<b>Total Revenues</b>	<b>14,084,420</b>	<b>15,610,832</b>	<b>1,526,412</b>
<b>Expenditures</b>			
Employee Benefits	0	0	0
Contracted Services	12,694,853	13,507,742	812,889
<b>Total Expenditures</b>	<b>12,694,853</b>	<b>13,507,742</b>	<b>812,889</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	1,389,567	2,103,090	713,523
<b>Other Financing Sources/Uses</b>			
Transfer In	0	0	0
<b>BEGINNING BALANCE</b>	<b>4,052,906</b>	<b>5,442,473</b>	1,389,567
Audit Adjustment	0	0	0
Net Increase (Decrease) in Fund Balance	1,389,567	2,103,090	713,523
<b>ENDING BALANCE</b>	<b>5,442,473</b>	<b>7,545,563</b>	<b>2,103,090</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**OPEB Fund with Irrevocable Trust**  
**Fund - 71**

Categories	2022/23 Estimated Actuals	2023/24 Proposed Budget	Variance
<b>Revenues</b>			
Local	1,940,000	1,450,000	(490,000)
<b>Total Revenues</b>	<b>1,940,000</b>	<b>1,450,000</b>	<b>(490,000)</b>
<b>Expenditures</b>			
Operation & Contracted Services	2,023,640	2,225,000	201,360
<b>Total Expenditures</b>	<b>2,023,640</b>	<b>2,225,000</b>	<b>201,360</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(83,640)	(775,000)	(691,360)
<b>Other Financing Sources/Uses</b>			
Transfers (out)	0	0	0
<b>BEGINNING BALANCE</b>	<b>13,825,627</b>	<b>13,741,988</b>	<b>(83,640)</b>
Net Increase (Decrease) in Fund Balance	(83,640)	(775,000)	(691,360)
<b>ENDING BALANCE</b>	<b>13,741,988</b>	<b>12,966,988</b>	<b>(775,000)</b>

**EAST SIDE UNION HIGH SCHOOL DISTRICT**  
**Scholarship Fund**  
**Fund - 73**

Categories	2022/23 Estimated Actuals	2023/24 Proposed Budget	Variance
<b>Revenues</b>			
Local	28,826	40,000	11,174
<b>Total Revenues</b>	<b>28,826</b>	<b>40,000</b>	<b>11,174</b>
<b>Expenditures</b>			
Books & Supplies	0	0	0
Contracted Services	34,370	28,000	(6,370)
Capital Outlay	0	0	0
<b>Total Expenditures</b>	<b>34,370</b>	<b>28,000</b>	<b>(6,370)</b>
Excess (Deficiency) of Revenues over Expenses Before Other Financing Sources & Uses	(5,544)	12,000	17,544
<b>Other Financing Sources/Uses</b>			
Transfers In	0	0	0
<b>BEGINNING BALANCE</b>	<b>627,971</b>	<b>622,427</b>	<b>(5,544)</b>
Net Increase (Decrease) in Fund Balance	(5,544)	12,000	17,544
<b>ENDING BALANCE</b>	<b>622,427</b>	<b>634,427</b>	<b>12,000</b>

# **SECTION 5**

## **SACS Financial Report**

G = General  
Ledger Data; S =  
Supplemental  
Data

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

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

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



ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: 830 N Capitol Ave. San Jose, CA 95133

Date: June 5, 2023

Adoption Date: June 22, 2023

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

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

Public Hearing:

Place: 830 N Capitol Ave. San Jose, CA 95133

Date: June 8, 2023

Time: \_\_\_\_\_

Contact person for additional information on the budget reports:

Name: Silvia Pelayo

Title: Director of Finance

Telephone: 408-347-5220

E-mail: pelayos@esuhsd.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	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?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/22/2023	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Santa Clara County Schools Insurance Group

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 22, 2023

For additional information on this certification, please contact:

Name: Silvia Pelayo  
Title: Director of Finance  
Telephone: 408-347-5220  
E-mail: pelayos@esuhsd.org



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	117,320,830.00	0.00	117,320,830.00	122,579,578.00	0.00	122,579,578.00	4.5%
Education Protection Account State Aid - Current Year		8012	48,099,584.00	0.00	48,099,584.00	53,042,371.00	0.00	53,042,371.00	10.3%
State Aid - Prior Years		8019	6,363,203.00	0.00	6,363,203.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	470,000.00	0.00	470,000.00	479,400.00	0.00	479,400.00	2.0%
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	124,199,000.00	0.00	124,199,000.00	126,682,980.00	0.00	126,682,980.00	2.0%
Unsecured Roll Taxes		8042	8,441,000.00	0.00	8,441,000.00	8,609,820.00	0.00	8,609,820.00	2.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	14,269,800.00	0.00	14,269,800.00	14,555,196.00	0.00	14,555,196.00	2.0%
Education Revenue Augmentation Fund (ERAF)		8045	(31,053,000.00)	0.00	(31,053,000.00)	(31,674,060.00)	0.00	(31,674,060.00)	2.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	16,352,196.00	0.00	16,352,196.00	16,679,240.00	0.00	16,679,240.00	2.0%
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%
<b>Subtotal, LCFF Sources</b>			<b>304,462,613.00</b>	<b>0.00</b>	<b>304,462,613.00</b>	<b>310,954,525.00</b>	<b>0.00</b>	<b>310,954,525.00</b>	<b>2.1%</b>
<b>LCFF Transfers</b>									
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	(17,886,441.00)	0.00	(17,886,441.00)	(18,856,388.00)	0.00	(18,856,388.00)	5.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>286,576,172.00</b>	<b>0.00</b>	<b>286,576,172.00</b>	<b>292,098,137.00</b>	<b>0.00</b>	<b>292,098,137.00</b>	<b>1.9%</b>
<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	4,290,275.00	4,290,275.00	0.00	4,281,526.00	4,281,526.00	-0.2%
Special Education Discretionary Grants		8182	0.00	265,896.00	265,896.00	0.00	259,618.00	259,618.00	-2.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,337,843.73	3,337,843.73		5,241,549.00	5,241,549.00	57.0%
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		872,339.76	872,339.76		612,063.00	612,063.00	-29.8%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%









Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>Other Sources</b>									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(57,451,661.01)	57,451,661.01	0.00	(63,410,915.01)	63,410,915.01	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(57,451,661.01)	57,451,661.01	0.00	(63,410,915.01)	63,410,915.01	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(57,551,661.25)	57,451,661.25	(100,000.00)	(63,510,915.01)	63,410,915.01	(100,000.00)	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	286,576,172.00	0.00	286,576,172.00	292,098,137.00	0.00	292,098,137.00	1.9%
2) Federal Revenue		8100-8299	0.00	30,705,960.23	30,705,960.23	0.00	25,156,910.65	25,156,910.65	-18.1%
3) Other State Revenue		8300-8599	5,299,424.42	44,915,754.32	50,215,178.74	4,812,102.00	21,412,486.59	26,224,588.59	-47.8%
4) Other Local Revenue		8600-8799	6,159,848.46	8,744,476.69	14,904,325.15	5,562,626.00	8,349,833.99	13,912,459.99	-6.7%
5) TOTAL, REVENUES			298,035,444.88	84,366,191.24	382,401,636.12	302,472,865.00	54,919,231.23	357,392,096.23	-6.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction		1000-1999	131,986,656.09	65,411,320.44	197,397,976.53	140,732,550.05	67,423,279.04	208,155,829.09	5.4%
2) Instruction - Related Services		2000-2999	21,076,650.74	20,903,562.54	41,980,213.28	27,006,458.55	25,759,057.00	52,765,515.55	25.7%
3) Pupil Services		3000-3999	36,713,307.35	17,481,618.48	54,194,925.83	41,041,409.00	20,772,609.50	61,814,018.50	14.1%
4) Ancillary Services		4000-4999	3,584,632.15	239,271.46	3,823,903.61	3,133,886.00	112,843.00	3,246,729.00	-15.1%
5) Community Services		5000-5999	0.00	3,477.14	3,477.14	0.00	0.00	0.00	-100.0%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	12,176,596.81	2,931,342.83	15,107,939.64	12,522,203.00	2,790,934.00	15,313,137.00	1.4%
8) Plant Services		8000-8999	19,455,400.67	11,071,108.77	30,526,509.44	20,709,612.40	10,979,763.20	31,689,375.60	3.8%
9) Other Outgo		9000-9999	6,133,535.00	4,982,417.00	11,115,952.00	6,992,484.00	5,317,407.00	12,309,891.00	10.7%
10) TOTAL, EXPENDITURES			231,126,778.81	123,024,118.66	354,150,897.47	252,138,603.00	133,155,892.74	385,294,495.74	8.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			66,908,666.07	(38,657,927.42)	28,250,738.65	50,334,262.00	(78,236,661.51)	(27,902,399.51)	-198.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	.24	.24	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	100,000.24	0.00	100,000.24	100,000.00	0.00	100,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(57,451,661.01)	57,451,661.01	0.00	(63,410,915.01)	63,410,915.01	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(57,551,661.25)	57,451,661.25	(100,000.00)	(63,510,915.01)	63,410,915.01	(100,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,357,004.82	18,793,733.83	28,150,738.65	(13,176,653.01)	(14,825,746.50)	(28,002,399.51)	-199.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	49,583,173.06	16,219,258.76	65,802,431.82	58,940,177.88	35,012,992.59	93,953,170.47	42.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,583,173.06	16,219,258.76	65,802,431.82	58,940,177.88	35,012,992.59	93,953,170.47	42.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,583,173.06	16,219,258.76	65,802,431.82	58,940,177.88	35,012,992.59	93,953,170.47	42.8%
2) Ending Balance, June 30 (E + F1e)			58,940,177.88	35,012,992.59	93,953,170.47	45,763,524.87	20,187,246.09	65,950,770.96	-29.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	9,000.00	0.00	9,000.00	9,000.00	0.00	9,000.00	0.0%
Stores		9712	133,826.00	0.00	133,826.00	133,826.00	0.00	133,826.00	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	35,012,992.59	35,012,992.59	0.00	20,187,246.09	20,187,246.09	-42.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	31,270,000.00	0.00	31,270,000.00	31,270,000.00	0.00	31,270,000.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	16,899,824.88	0.00	16,899,824.88	2,788,863.87	0.00	2,788,863.87	-83.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,627,527.00	0.00	10,627,527.00	11,561,835.00	0.00	11,561,835.00	8.8%
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
6266	Educator Effectiveness, FY 2021-22	2,614,774.04	907,456.04
6500	Special Education	795,594.00	.50
6536	Special Ed: Dispute Prevention and Dispute Resolution	215,952.00	215,952.00
6537	Special Ed: Learning Recovery Support	399,295.56	399,295.56
6546	Mental Health-Related Services	893,835.29	893,835.29
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	6,633,968.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	53,247.55	53,247.55
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1,880,942.00	0.00
7311	Classified School Employee Professional Development Block Grant	96,804.00	96,804.00
7412	A-G Access/Success Grant	1,996,335.40	598,002.40
7413	A-G Learning Loss Mitigation Grant	1,147,985.00	893,565.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	487,283.02	5,131.02
7435	Learning Recovery Emergency Block Grant	15,763,714.00	13,898,424.00
7810	Other Restricted State	558,473.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	612,511.47	1,473,254.47
9010	Other Restricted Local	862,278.26	752,278.26
Total, Restricted Balance		35,012,992.59	20,187,246.09

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	3,931,428.24	4,049,371.09	3.0%
5) TOTAL, REVENUES			3,931,428.24	4,049,371.09	3.0%
<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	3,660,340.47	3,770,150.68	3.0%
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			3,660,340.47	3,770,150.68	3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			271,087.77	279,220.41	3.0%
<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>			271,087.77	279,220.41	3.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,731,368.25	3,002,456.02	9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,731,368.25	3,002,456.02	9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,731,368.25	3,002,456.02	9.9%
2) Ending Balance, June 30 (E + F1e)			3,002,456.02	3,281,676.43	9.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,002,456.02	3,281,676.43	9.3%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	3,931,428.24	4,049,371.09	3.0%
<b>TOTAL, REVENUES</b>			<b>3,931,428.24</b>	<b>4,049,371.09</b>	<b>3.0%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,660,340.47	3,770,150.68	3.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,660,340.47</b>	<b>3,770,150.68</b>	<b>3.0%</b>
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,660,340.47	3,770,150.68	3.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,931,428.24	4,049,371.09	3.0%
5) TOTAL, REVENUES			3,931,428.24	4,049,371.09	3.0%
<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		3,660,340.47	3,770,150.68	3.0%
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			3,660,340.47	3,770,150.68	3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			271,087.77	279,220.41	3.0%
<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>			271,087.77	279,220.41	3.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,731,368.25	3,002,456.02	9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,731,368.25	3,002,456.02	9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,731,368.25	3,002,456.02	9.9%
2) Ending Balance, June 30 (E + F1e)			3,002,456.02	3,281,676.43	9.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,002,456.02	3,281,676.43	9.3%



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

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	3,002,456.02	3,281,676.43
Total, Restricted Balance		3,002,456.02	3,281,676.43

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	913,340.00	907,950.00	-0.6%
3) Other State Revenue		8300-8599	8,423,977.00	9,023,262.00	7.1%
4) Other Local Revenue		8600-8799	76,324.30	0.00	-100.0%
5) TOTAL, REVENUES			9,413,641.30	9,931,212.00	5.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,610,976.22	3,665,103.00	1.5%
2) Classified Salaries		2000-2999	1,498,381.29	1,622,202.00	8.3%
3) Employee Benefits		3000-3999	2,510,678.63	2,399,154.00	-4.4%
4) Books and Supplies		4000-4999	975,545.21	843,456.00	-13.5%
5) Services and Other Operating Expenditures		5000-5999	797,491.21	935,135.00	17.3%
6) Capital Outlay		6000-6999	1,000.00	1,000.00	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	307,636.68	238,965.00	-22.3%
9) TOTAL, EXPENDITURES			9,701,709.24	9,705,015.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(288,067.94)	226,197.00	-178.5%
<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>			(288,067.94)	226,197.00	-178.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,849,309.16	1,561,241.22	-15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,849,309.16	1,561,241.22	-15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,849,309.16	1,561,241.22	-15.6%
2) Ending Balance, June 30 (E + F1e)					
			1,561,241.22	1,787,438.22	14.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740			1,300,223.32	1,526,420.32	17.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	261,017.90	261,017.90	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					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	0.00		
4) Due from Grantor Government					
		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>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					
Pass-Through Revenues from					
Federal Sources		8285	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	913,340.00	907,950.00	-0.6%
TOTAL, FEDERAL REVENUE			913,340.00	907,950.00	-0.6%
<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	7,780,566.00	8,433,123.00	8.4%
All Other State Revenue	All Other	8590	643,411.00	590,139.00	-8.3%
TOTAL, OTHER STATE REVENUE			8,423,977.00	9,023,262.00	7.1%
<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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	76,324.30	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			76,324.30	0.00	-100.0%
<b>TOTAL, REVENUES</b>			9,413,641.30	9,931,212.00	5.5%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,588,201.35	2,522,055.00	-2.6%
Certificated Pupil Support Salaries		1200	209,989.04	200,000.00	-4.8%
Certificated Supervisors' and Administrators' Salaries		1300	486,691.11	560,331.00	15.1%
Other Certificated Salaries		1900	326,094.72	382,717.00	17.4%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			3,610,976.22	3,665,103.00	1.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	225,486.00	244,966.00	8.6%
Classified Supervisors' and Administrators' Salaries		2300	104,276.00	99,354.00	-4.7%
Clerical, Technical and Office Salaries		2400	1,168,619.29	1,277,882.00	9.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,498,381.29	1,622,202.00	8.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	897,676.20	983,492.00	9.6%
PERS		3201-3202	382,468.13	410,515.00	7.3%
OASDI/Medicare/Alternative		3301-3302	171,150.61	175,829.00	2.7%
Health and Welfare Benefits		3401-3402	949,683.08	738,258.00	-22.3%
Unemployment Insurance		3501-3502	25,427.69	4,940.00	-80.6%
Workers' Compensation		3601-3602	84,272.92	86,120.00	2.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,510,678.63	2,399,154.00	-4.4%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	104,678.00	82,678.00	-21.0%
Books and Other Reference Materials		4200	119.83	500.00	317.3%
Materials and Supplies		4300	517,416.50	411,602.00	-20.5%
Noncapitalized Equipment		4400	353,330.88	348,676.00	-1.3%
TOTAL, BOOKS AND SUPPLIES			975,545.21	843,456.00	-13.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,200.00	11,898.00	-41.1%
Dues and Memberships		5300	1,225.00	1,000.00	-18.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	61,610.00	60,050.00	-2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	39,026.72	42,229.00	8.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(14,715.86)	(24,500.00)	66.5%
Professional/Consulting Services and Operating Expenditures		5800	643,578.51	784,038.00	21.8%
Communications		5900	46,566.84	60,420.00	29.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			797,491.21	935,135.00	17.3%
<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	1,000.00	1,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,000.00	1,000.00	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					
Other Debt Service - Principal		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	307,636.68	238,965.00	-22.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			307,636.68	238,965.00	-22.3%
TOTAL, EXPENDITURES			9,701,709.24	9,705,015.00	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>					
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	913,340.00	907,950.00	-0.6%
3) Other State Revenue		8300-8599	8,423,977.00	9,023,262.00	7.1%
4) Other Local Revenue		8600-8799	76,324.30	0.00	-100.0%
5) TOTAL, REVENUES			9,413,641.30	9,931,212.00	5.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		4,903,876.51	4,716,829.00	-3.8%
2) Instruction - Related Services	2000-2999		3,744,256.34	3,969,731.00	6.0%
3) Pupil Services	3000-3999		276,630.04	261,765.00	-5.4%
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		307,636.68	238,965.00	-22.3%
8) Plant Services	8000-8999		469,309.67	517,725.00	10.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,701,709.24	9,705,015.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(288,067.94)	226,197.00	-178.5%
<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>			(288,067.94)	226,197.00	-178.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,849,309.16	1,561,241.22	-15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,849,309.16	1,561,241.22	-15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,849,309.16	1,561,241.22	-15.6%
2) Ending Balance, June 30 (E + F1e)			1,561,241.22	1,787,438.22	14.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,300,223.32	1,526,420.32	17.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	261,017.90	261,017.90	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	207,265.00	207,265.00
6391	Adult Education Program	1,092,958.32	1,319,155.32
Total, Restricted Balance		1,300,223.32	1,526,420.32



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	265,297.00	291,827.00	10.0%
3) Other State Revenue		8300-8599	2,774,130.00	3,051,543.00	10.0%
4) Other Local Revenue		8600-8799	9,464.61	0.00	-100.0%
5) TOTAL, REVENUES			3,048,891.61	3,343,370.00	9.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	20,000.00	35,000.00	75.0%
2) Classified Salaries		2000-2999	38,906.52	40,902.00	5.1%
3) Employee Benefits		3000-3999	21,074.41	23,648.00	12.2%
4) Books and Supplies		4000-4999	14,695.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,840,904.68	3,149,597.00	10.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	113,311.00	94,223.00	-16.8%
9) TOTAL, EXPENDITURES			3,048,891.61	3,343,370.00	9.7%
<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	18,600.00	18,600.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,600.00	18,600.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,600.00	18,600.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
18,600.00      18,600.00      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	18,600.00	18,600.00	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					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments					
9150      0.00					
3) Accounts Receivable					
9200      0.00					
4) Due from Grantor Government					
9290      0.00					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	265,297.00	291,827.00	10.0%
TOTAL, FEDERAL REVENUE			265,297.00	291,827.00	10.0%
<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	2,774,130.00	3,051,543.00	10.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,774,130.00	3,051,543.00	10.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	9,464.61	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,464.61	0.00	-100.0%
TOTAL, REVENUES			3,048,891.61	3,343,370.00	9.7%
<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	20,000.00	35,000.00	75.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			20,000.00	35,000.00	75.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	19,310.26	20,172.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	19,596.26	20,730.00	5.8%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>38,906.52</b>	<b>40,902.00</b>	<b>5.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	9,869.20	10,912.00	10.6%
OASDI/Medicare/Alternative		3301-3302	2,975.29	3,638.00	22.3%
Health and Welfare Benefits		3401-3402	7,394.52	7,808.00	5.6%
Unemployment Insurance		3501-3502	193.37	38.00	-80.3%
Workers' Compensation		3601-3602	642.03	1,252.00	95.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>21,074.41</b>	<b>23,648.00</b>	<b>12.2%</b>
<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	14,695.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>14,695.00</b>	<b>0.00</b>	<b>-100.0%</b>
<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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,000.00	12,647.00	-36.8%
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	2,820,904.68	3,136,950.00	11.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,840,904.68</b>	<b>3,149,597.00</b>	<b>10.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	113,311.00	94,223.00	-16.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>113,311.00</b>	<b>94,223.00</b>	<b>-16.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,048,891.61</b>	<b>3,343,370.00</b>	<b>9.7%</b>
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	265,297.00	291,827.00	10.0%
3) Other State Revenue		8300-8599	2,774,130.00	3,051,543.00	10.0%
4) Other Local Revenue		8600-8799	9,464.61	0.00	-100.0%
5) TOTAL, REVENUES			3,048,891.61	3,343,370.00	9.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		14,695.00	0.00	-100.0%
2) Instruction - Related Services	2000-2999		50,084.67	68,164.00	36.1%
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		2,820,904.68	3,136,950.00	11.2%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		113,311.00	94,223.00	-16.8%
8) Plant Services	8000-8999		49,896.26	44,033.00	-11.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,048,891.61	3,343,370.00	9.7%
<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	18,600.00	18,600.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,600.00	18,600.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,600.00	18,600.00	0.0%
2) Ending Balance, June 30 (E + F1e)			18,600.00	18,600.00	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	18,600.00	18,600.00	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	2023-24
			Estimated Actuals	Budget
	5059	Child Development: ARP California State Preschool Program One-time Stipend	18,600.00	18,600.00
Total, Restricted Balance			18,600.00	18,600.00

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	6,045,094.25	New
3) Other State Revenue		8300-8599	0.00	4,645,923.00	New
4) Other Local Revenue		8600-8799	0.00	88,814.00	New
5) TOTAL, REVENUES			0.00	10,779,831.25	New
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	3,941,151.00	New
3) Employee Benefits		3000-3999	0.00	2,844,188.00	New
4) Books and Supplies		4000-4999	0.00	3,337,301.25	New
5) Services and Other Operating Expenditures		5000-5999	0.00	449,530.00	New
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	216,717.00	New
9) TOTAL, EXPENDITURES			0.00	10,788,887.25	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(9,056.00)	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,288,939.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	2,288,939.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	2,279,883.00	New
<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	2,279,883.00	New
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	2,279,883.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	6,045,094.25	New
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	6,045,094.25	New
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	4,645,923.00	New
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	4,645,923.00	New
<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	83,700.00	New
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	5,114.00	New
TOTAL, OTHER LOCAL REVENUE			0.00	88,814.00	New
TOTAL, REVENUES			0.00	10,779,831.25	New
<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	0.00	3,340,979.00	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	249,017.00	New
Clerical, Technical and Office Salaries		2400	0.00	201,155.00	New
Other Classified Salaries		2900	0.00	150,000.00	New
TOTAL, CLASSIFIED SALARIES			0.00	3,941,151.00	New
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	1,051,501.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	300,070.00	New
Health and Welfare Benefits		3401-3402	0.00	1,425,573.00	New
Unemployment Insurance		3501-3502	0.00	1,976.00	New
Workers' Compensation		3601-3602	0.00	65,068.00	New



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	2,844,188.00	New
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	236,672.00	New
Noncapitalized Equipment		4400	0.00	902.00	New
Food		4700	0.00	3,099,727.25	New
TOTAL, BOOKS AND SUPPLIES			0.00	3,337,301.25	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	9,030.00	New
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	21,500.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	36,500.00	New
Professional/Consulting Services and Operating Expenditures		5800	0.00	382,500.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	449,530.00	New
<b>CAPITAL OUTLAY</b>					
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>					
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	0.00	216,717.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	216,717.00	New
TOTAL, EXPENDITURES			0.00	10,788,887.25	New
<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	2,288,939.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	2,288,939.00	New
<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	2,288,939.00	New

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	6,045,094.25	New
3) Other State Revenue		8300-8599	0.00	4,645,923.00	New
4) Other Local Revenue		8600-8799	0.00	88,814.00	New
5) TOTAL, REVENUES			0.00	10,779,831.25	New
<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	10,572,170.25	New
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	216,717.00	New
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	10,788,887.25	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	(9,056.00)	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,288,939.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	2,288,939.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	2,279,883.00	New
<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	2,279,883.00	New
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	2,279,883.00	New
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	0.00	2,279,883.00
Total, Restricted Balance		0.00	2,279,883.00

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	34,972.00	19,156.00	-45.2%
4) Other Local Revenue		8600-8799	4,651,656.00	5,793,176.00	24.5%
5) TOTAL, REVENUES			4,686,628.00	5,812,332.00	24.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,721,598.59	2,603,506.00	-4.3%
3) Employee Benefits		3000-3999	1,524,264.48	1,606,919.00	5.4%
4) Books and Supplies		4000-4999	6,429,219.98	10,157,000.00	58.0%
5) Services and Other Operating Expenditures		5000-5999	4,457,443.00	7,425,192.00	66.6%
6) Capital Outlay		6000-6999	60,774,000.00	80,597,000.00	32.6%
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			75,906,526.05	102,389,617.00	34.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(71,219,898.05)	(96,577,285.00)	35.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,385,981.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	47,000,000.00	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			49,385,981.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(21,833,917.05)	(96,577,285.00)	342.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	287,662,799.87	265,828,882.82	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			287,662,799.87	265,828,882.82	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			287,662,799.87	265,828,882.82	-7.6%
2) Ending Balance, June 30 (E + F1e)			265,828,882.82	169,251,597.82	-36.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	265,828,882.82	169,251,597.82	-36.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	34,972.00	19,156.00	-45.2%
TOTAL, OTHER STATE REVENUE			34,972.00	19,156.00	-45.2%
<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	4,609,935.00	5,793,176.00	25.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	41,721.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,651,656.00	5,793,176.00	24.5%
TOTAL, REVENUES			4,686,628.00	5,812,332.00	24.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	461,543.06	75,000.00	-83.8%
Classified Supervisors' and Administrators' Salaries		2300	1,252,291.83	1,448,963.00	15.7%
Clerical, Technical and Office Salaries		2400	1,007,763.70	1,079,543.00	7.1%
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			2,721,598.59	2,603,506.00	-4.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	110,107.84	19,156.00	-82.6%
PERS		3201-3202	569,621.54	674,365.00	18.4%
OASDI/Medicare/Alternative		3301-3302	179,116.26	190,731.00	6.5%
Health and Welfare Benefits		3401-3402	606,753.69	678,294.00	11.8%
Unemployment Insurance		3501-3502	13,617.22	1,306.00	-90.4%
Workers' Compensation		3601-3602	45,047.93	43,067.00	-4.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,524,264.48	1,606,919.00	5.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,586,972.98	4,032,000.00	12.4%
Noncapitalized Equipment		4400	2,842,247.00	6,125,000.00	115.5%
TOTAL, BOOKS AND SUPPLIES			6,429,219.98	10,157,000.00	58.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	50,396.00	60,400.00	19.9%
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	14,000.00	16,500.00	17.9%
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	4,391,605.00	7,346,850.00	67.3%
Communications		5900	1,442.00	1,442.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,457,443.00	7,425,192.00	66.6%
<b>CAPITAL OUTLAY</b>					
Land		6100	8,893,000.00	8,033,000.00	-9.7%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	47,076,000.00	69,364,000.00	47.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	4,805,000.00	3,200,000.00	-33.4%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			60,774,000.00	80,597,000.00	32.6%
<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			75,906,526.05	102,389,617.00	34.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,385,981.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,385,981.00	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	47,000,000.00	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			47,000,000.00	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)			49,385,981.00	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	34,972.00	19,156.00	-45.2%
4) Other Local Revenue		8600-8799	4,651,656.00	5,793,176.00	24.5%
5) TOTAL, REVENUES			4,686,628.00	5,812,332.00	24.0%
<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		75,906,526.05	102,389,617.00	34.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			75,906,526.05	102,389,617.00	34.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(71,219,898.05)	(96,577,285.00)	35.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,385,981.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	47,000,000.00	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			49,385,981.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(21,833,917.05)	(96,577,285.00)	342.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	287,662,799.87	265,828,882.82	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			287,662,799.87	265,828,882.82	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			287,662,799.87	265,828,882.82	-7.6%
2) Ending Balance, June 30 (E + F1e)			265,828,882.82	169,251,597.82	-36.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	265,828,882.82	169,251,597.82	-36.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	835,523.00	780,000.00	-6.6%
5) TOTAL, REVENUES			835,523.00	780,000.00	-6.6%
<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	208,770.00	10,000.00	-95.2%
5) Services and Other Operating Expenditures		5000-5999	157,594.00	95,000.00	-39.7%
6) Capital Outlay		6000-6999	416,789.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			783,153.00	105,000.00	-86.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			52,370.00	675,000.00	1,188.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			52,370.00	675,000.00	1,188.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,331,217.28	13,383,587.28	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,331,217.28	13,383,587.28	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,331,217.28	13,383,587.28	0.4%
2) Ending Balance, June 30 (E + F1e)			13,383,587.28	14,058,587.28	5.0%
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	13,287,587.28	13,962,587.28	5.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	96,000.00	96,000.00	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>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	249,069.00	280,000.00	12.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	586,454.00	500,000.00	-14.7%
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			835,523.00	780,000.00	-6.6%
TOTAL, REVENUES			835,523.00	780,000.00	-6.6%
<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	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>					
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	208,770.00	10,000.00	-95.2%
TOTAL, BOOKS AND SUPPLIES			208,770.00	10,000.00	-95.2%
<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	60,000.00	60,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	17,594.00	15,000.00	-14.7%
Professional/Consulting Services and Operating Expenditures		5800	80,000.00	20,000.00	-75.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			157,594.00	95,000.00	-39.7%
<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	386,230.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	30,559.00	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			416,789.00	0.00	-100.0%
<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%
TOTAL, EXPENDITURES			783,153.00	105,000.00	-86.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	835,523.00	780,000.00	-6.6%
5) TOTAL, REVENUES			835,523.00	780,000.00	-6.6%
<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		783,153.00	105,000.00	-86.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			783,153.00	105,000.00	-86.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			52,370.00	675,000.00	1,188.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			52,370.00	675,000.00	1,188.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,331,217.28	13,383,587.28	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,331,217.28	13,383,587.28	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,331,217.28	13,383,587.28	0.4%
2) Ending Balance, June 30 (E + F1e)			13,383,587.28	14,058,587.28	5.0%
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	13,287,587.28	13,962,587.28	5.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	96,000.00	96,000.00	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	2023-24
		Estimated Actuals	Budget
9010	Other Restricted Local	13,287,587.28	13,962,587.28
Total, Restricted Balance		13,287,587.28	13,962,587.28



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	2,373,477.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	12,504.00	0.00	-100.0%
5) TOTAL, REVENUES			2,385,981.00	0.00	-100.0%
<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>			2,385,981.00	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	2,385,981.00	0.00	-100.0%
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			(2,385,981.00)	0.00	-100.0%
<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	2,373,477.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,373,477.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,504.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,504.00	0.00	-100.0%
TOTAL, REVENUES			2,385,981.00	0.00	-100.0%
<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	2,385,981.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,385,981.00	0.00	-100.0%
<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)			(2,385,981.00)	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	2,373,477.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	12,504.00	0.00	-100.0%
5) TOTAL, REVENUES			2,385,981.00	0.00	-100.0%
<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>			2,385,981.00	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	2,385,981.00	0.00	-100.0%
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			(2,385,981.00)	0.00	-100.0%
<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	2023-24
		Estimated Actuals	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	82,212,230.38	82,212,230.38	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			82,212,230.38	82,212,230.38	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,212,230.38	82,212,230.38	0.0%
2) Ending Balance, June 30 (E + F1e)			82,212,230.38	82,212,230.38	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	82,212,230.38	82,212,230.38	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	82,212,230.38	82,212,230.38	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			82,212,230.38	82,212,230.38	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,212,230.38	82,212,230.38	0.0%
2) Ending Balance, June 30 (E + F1e)			82,212,230.38	82,212,230.38	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					
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	82,212,230.38	82,212,230.38	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	5,617,032.37	0.00	-100.0%
3) Other State Revenue		8300-8599	4,424,689.22	0.00	-100.0%
4) Other Local Revenue		8600-8799	84,643.61	0.00	-100.0%
5) TOTAL, REVENUES			10,126,365.20	0.00	-100.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,782,520.13	0.00	-100.0%
3) Employee Benefits		3000-3999	2,680,417.31	0.00	-100.0%
4) Books and Supplies		4000-4999	2,223,218.81	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	176,901.34	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	264,355.00	0.00	-100.0%
9) TOTAL, EXPENSES			9,127,412.59	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			998,952.61	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	2,288,939.00	New
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	(2,288,939.00)	New
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			998,952.61	(2,288,939.00)	-329.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,289,986.32	2,288,938.93	77.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,289,986.32	2,288,938.93	77.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,289,986.32	2,288,938.93	77.4%
2) Ending Net Position, June 30 (E + F1e)			2,288,938.93	(.07)	-100.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	2,288,938.93	0.00	-100.0%
c) Unrestricted Net Position		9790	0.00	(.07)	New
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	5,617,032.37	0.00	-100.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,617,032.37	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	4,424,689.22	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,424,689.22	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	84,643.61	0.00	-100.0%
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%
TOTAL, OTHER LOCAL REVENUE			84,643.61	0.00	-100.0%
TOTAL, REVENUES			10,126,365.20	0.00	-100.0%
<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	3,221,234.74	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	238,835.91	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	198,015.38	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	124,434.10	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,782,520.13</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	924,222.01	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	276,604.15	0.00	-100.0%
Health and Welfare Benefits		3401-3402	1,397,987.99	0.00	-100.0%
Unemployment Insurance		3501-3502	18,606.29	0.00	-100.0%
Workers' Compensation		3601-3602	62,996.87	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,680,417.31</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	207,962.10	0.00	-100.0%
Noncapitalized Equipment		4400	816.68	0.00	-100.0%
Food		4700	2,014,440.03	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,223,218.81</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,648.26	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	13,591.39	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	34,262.42	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	122,399.27	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>176,901.34</b>	<b>0.00</b>	<b>-100.0%</b>
<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%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	264,355.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>264,355.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENSES</b>			<b>9,127,412.59</b>	<b>0.00</b>	<b>-100.0%</b>
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	2,288,939.00	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>2,288,939.00</b>	<b>New</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(2,288,939.00)	New

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	5,617,032.37	0.00	-100.0%
3) Other State Revenue		8300-8599	4,424,689.22	0.00	-100.0%
4) Other Local Revenue		8600-8799	84,643.61	0.00	-100.0%
5) TOTAL, REVENUES			10,126,365.20	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		8,863,057.59	0.00	-100.0%
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		264,355.00	0.00	-100.0%
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			9,127,412.59	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			998,952.61	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	2,288,939.00	New
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	(2,288,939.00)	New
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			998,952.61	(2,288,939.00)	-329.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,289,986.32	2,288,938.93	77.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,289,986.32	2,288,938.93	77.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,289,986.32	2,288,938.93	77.4%
2) Ending Net Position, June 30 (E + F1e)			2,288,938.93	(.07)	-100.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	2,288,938.93	0.00	-100.0%
c) Unrestricted Net Position		9790	0.00	(.07)	New



Resource	Description	2022-23	2023-24
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,288,938.93	0.00
Total, Restricted Net Position		2,288,938.93	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	14,294,420.43	15,860,832.00	11.0%
5) TOTAL, REVENUES			14,294,420.43	15,860,832.00	11.0%
<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	60,782.16	35,000.00	-42.4%
5) Services and Other Operating Expenses		5000-5999	13,069,278.81	13,892,742.00	6.3%
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			13,130,060.97	13,927,742.00	6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,164,359.46	1,933,090.00	66.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	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			100,000.00	100,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,264,359.46	2,033,090.00	60.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,389,517.53	5,653,876.99	28.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,389,517.53	5,653,876.99	28.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,389,517.53	5,653,876.99	28.8%
2) Ending Net Position, June 30 (E + F1e)			5,653,876.99	7,686,966.99	36.0%
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	5,653,876.99	7,686,966.99	36.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	219.00	226.00	3.2%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	14,084,201.43	15,610,606.00	10.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	210,000.00	250,000.00	19.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,294,420.43	15,860,832.00	11.0%
TOTAL, REVENUES			14,294,420.43	15,860,832.00	11.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	10,000.00	100.0%
Noncapitalized Equipment		4400	55,782.16	25,000.00	-55.2%
TOTAL, BOOKS AND SUPPLIES			60,782.16	35,000.00	-42.4%
<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	139,513.80	145,000.00	3.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	234,912.00	240,000.00	2.2%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,694,853.01	13,507,742.00	6.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			13,069,278.81	13,892,742.00	6.3%
<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			13,130,060.97	13,927,742.00	6.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	100,000.00	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	14,294,420.43	15,860,832.00	11.0%
5) TOTAL, REVENUES			14,294,420.43	15,860,832.00	11.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		13,130,060.97	13,927,742.00	6.1%
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			13,130,060.97	13,927,742.00	6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,164,359.46	1,933,090.00	66.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	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			100,000.00	100,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,264,359.46	2,033,090.00	60.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,389,517.53	5,653,876.99	28.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,389,517.53	5,653,876.99	28.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,389,517.53	5,653,876.99	28.8%
2) Ending Net Position, June 30 (E + F1e)			5,653,876.99	7,686,966.99	36.0%
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	5,653,876.99	7,686,966.99	36.0%

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	1,940,000.00	1,450,000.00	-25.3%
5) TOTAL, REVENUES			1,940,000.00	1,450,000.00	-25.3%
<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	2,023,639.70	2,225,000.00	10.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,023,639.70	2,225,000.00	10.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(83,639.70)	(775,000.00)	826.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(83,639.70)	(775,000.00)	826.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,825,627.31	13,741,987.61	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,825,627.31	13,741,987.61	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,825,627.31	13,741,987.61	-0.6%
2) Ending Net Position, June 30 (E + F1e)			13,741,987.61	12,966,987.61	-5.6%
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	13,741,987.61	12,966,987.61	-5.6%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400	0.00		
11) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,940,000.00	1,450,000.00	-25.3%
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			1,940,000.00	1,450,000.00	-25.3%
TOTAL, REVENUES			1,940,000.00	1,450,000.00	-25.3%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	2,023,639.70	2,225,000.00	10.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,023,639.70	2,225,000.00	10.0%
TOTAL, EXPENSES			2,023,639.70	2,225,000.00	10.0%
<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%
(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			0.00	0.00	0.0%
(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	1,940,000.00	1,450,000.00	-25.3%
5) TOTAL, REVENUES			1,940,000.00	1,450,000.00	-25.3%
<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		2,023,639.70	2,225,000.00	10.0%
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			2,023,639.70	2,225,000.00	10.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(83,639.70)	(775,000.00)	826.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(83,639.70)	(775,000.00)	826.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,825,627.31	13,741,987.61	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,825,627.31	13,741,987.61	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,825,627.31	13,741,987.61	-0.6%
2) Ending Net Position, June 30 (E + F1e)			13,741,987.61	12,966,987.61	-5.6%
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	13,741,987.61	12,966,987.61	-5.6%

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	28,825.72	40,000.00	38.8%
5) TOTAL, REVENUES			28,825.72	40,000.00	38.8%
<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	34,370.00	28,000.00	-18.5%
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			34,370.00	28,000.00	-18.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,544.28)	12,000.00	-316.4%
<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>			(5,544.28)	12,000.00	-316.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	627,970.86	622,426.58	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			627,970.86	622,426.58	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			627,970.86	622,426.58	-0.9%
2) Ending Net Position, June 30 (E + F1e)					
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	622,426.58	634,426.58	1.9%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	28,825.72	40,000.00	38.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			28,825.72	40,000.00	38.8%
TOTAL, REVENUES			28,825.72	40,000.00	38.8%
<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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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	34,370.00	28,000.00	-18.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			34,370.00	28,000.00	-18.5%
<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			34,370.00	28,000.00	-18.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>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			0.00	0.00	0.0%
(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	28,825.72	40,000.00	38.8%
5) TOTAL, REVENUES			28,825.72	40,000.00	38.8%
<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		34,370.00	28,000.00	-18.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			34,370.00	28,000.00	-18.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(5,544.28)	12,000.00	-316.4%
<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>			(5,544.28)	12,000.00	-316.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	627,970.86	622,426.58	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			627,970.86	622,426.58	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			627,970.86	622,426.58	-0.9%
2) Ending Net Position, June 30 (E + F1e)			622,426.58	634,426.58	1.9%
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	622,426.58	634,426.58	1.9%

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)	19,299.70	19,253.57	21,441.72	18,410.79	18,375.15	20,618.37
<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>	19,299.70	19,253.57	21,441.72	18,410.79	18,375.15	20,618.37
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	182.79	177.62	182.79	176.40	175.03	176.40
c. Special Education-NPS/LCI	7.26	7.22	7.26	7.01	6.95	7.01
d. Special Education Extended Year	15.63	15.63	15.63	15.08	14.97	15.08
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>	205.68	200.47	205.68	198.49	196.95	198.49
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	19,505.38	19,454.04	21,647.40	18,609.28	18,572.10	20,816.86
<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			109,153,717.04	97,175,812.31	78,231,253.09	64,821,243.98	57,455,505.93	64,774,595.06	63,602,868.83	103,964,779.01
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		6,048,726.00	6,048,726.00	28,295,788.00	10,887,707.00	10,887,707.00		39,183,495.00	12,887,706.98
Property Taxes	8020-8079		1,621,238.37	808,317.63	661,378.08	6,597,467.78	24,753,492.77	27,358,082.68	33,778,341.14	1,662,491.39
Miscellaneous Funds	8080-8099					(4,746,886.00)		(1,116,914.00)	(1,116,914.00)	(1,508,511.04)
Federal Revenue	8100-8299		355,015.73	863,641.59	4,331,907.08	472,010.36	343,269.52	3,269,880.01	1,170,805.19	57,695.25
Other State Revenue	8300-8599		418,496.21	50,560.97	2,048,187.31	444,742.49	1,987,314.13	2,897,814.08	780,377.09	1,374,218.82
Other Local Revenue	8600-8799		736,532.19	168,120.82	1,051,207.30	892,199.76	1,161,968.03	1,557,449.89	2,986,607.74	572,618.44
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			9,180,008.50	7,939,367.01	36,388,467.77	14,547,241.39	39,133,751.45	33,966,312.66	76,782,712.16	15,046,219.84
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		788,041.72	16,735,868.91	16,069,442.27	16,055,906.20	15,756,955.32	15,948,319.08	15,866,004.72	15,839,413.64
Classified Salaries	2000-2999		2,245,573.83	3,250,543.39	3,331,080.25	3,285,749.94	3,326,763.34	3,743,231.96	3,318,637.10	3,305,207.91
Employee Benefits	3000-3999		7,136,946.63	8,396,147.43	8,631,742.09	8,529,233.00	7,992,344.50	8,834,181.27	8,602,518.57	8,636,726.70
Books and Supplies	4000-4999		19,699.23	213,055.97	601,561.69	562,908.94	302,292.70	446,137.25	301,328.35	1,018,159.05
Services	5000-5999		2,237,496.22	2,163,155.12	2,646,663.01	3,805,240.98	3,279,710.93	3,639,756.45	3,881,373.30	4,645,795.61
Capital Outlay	6000-6599		925.59		11,875.29	12,147.36	1,931.39	6,384.12	16,520.52	3,932.18
Other Outgo	7000-7499		273,003.87	400,350.22	566,091.24	706,117.64	593,282.00	335,708.97	561,143.07	795,191.35
Interfund Transfers Out	7600-7629					30,044.65				

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			12,701,687.09	31,159,121.04	31,858,455.84	32,987,348.71	31,253,280.18	32,953,719.10	32,547,525.63	34,244,426.44
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	10,000.00		(1,500.00)	(500.00)					
Accounts Receivable	9200-9299	20,046,386.00	730,492.43	4,604,730.28	2,732,569.12	5,142,000.88	825,961.13	249,628.06	(218,665.82)	170,596.60
Due From Other Funds	9310	913,256.00	378,970.23	1,312,197.49	(2,195,579.00)	2,303,811.96	1,237,286.27	183,257.89	1,281,693.18	1,328,801.33
Stores	9320	139,319.00	29,179.96	47,283.42	11,150.38	45,632.18	(33,414.90)	19,913.61	48,894.63	(21,601.53)
Prepaid Expenditures	9330	48,980.00			45,000.00					
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		21,157,941.00	1,138,642.62	5,962,711.19	592,640.50	7,491,445.02	2,029,832.50	452,799.56	1,111,921.99	1,477,796.40
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	25,983,409.44	9,594,868.76	1,687,516.38	5,952,874.54	(3,582,924.25)	2,591,214.64	2,637,119.35	4,985,198.34	5,300,500.42
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	6,879,787.00			6,879,787.00					
Deferred Inflows of Resources	9690	5,700,000.00			5,700,000.00					
SUBTOTAL		38,563,196.44	9,594,868.76	1,687,516.38	18,532,661.54	(3,582,924.25)	2,591,214.64	2,637,119.35	4,985,198.34	5,300,500.42
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(17,405,255.44)	(8,456,226.14)	4,275,194.81	(17,940,021.04)	11,074,369.27	(561,382.14)	(2,184,319.79)	(3,873,276.35)	(3,822,704.02)
E. NET INCREASE/DECREASE (B - C + D)			(11,977,904.73)	(18,944,559.22)	(13,410,009.11)	(7,365,738.05)	7,319,089.13	(1,171,726.23)	40,361,910.18	(23,020,910.62)
F. ENDING CASH (A + E)			97,175,812.31	78,231,253.09	64,821,243.98	57,455,505.93	64,774,595.06	63,602,868.83	103,964,779.01	80,943,868.39
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		80,943,868.39	85,918,943.35	106,987,472.90	96,366,935.41				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	20,925,625.23	12,887,706.98	13,387,706.98	14,181,053.83	0.00		175,621,949.00	175,621,949.00
Property Taxes	8020-8079	13,033,150.87	31,722,087.98	1,859,059.07	(8,522,531.76)			135,332,576.00	135,332,576.00
Miscellaneous Funds	8080-8099	(3,455,375.41)	(1,727,169.35)	(1,727,169.35)	(2,257,448.85)	(1,200,000.00)		(18,856,388.00)	(18,856,388.00)
Federal Revenue	8100-8299	5,702.04	1,717,714.92	212,731.87	8,856,537.09	3,500,000.00		25,156,910.65	25,156,910.65
Other State Revenue	8300-8599	852,492.21	76,345.23	4,487,213.11	7,806,826.94	3,000,000.00		26,224,588.59	26,224,588.59
Other Local Revenue	8600-8799	314,748.72	797,681.36	681,117.34	2,492,208.40	500,000.00		13,912,459.99	13,912,459.99
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		31,676,343.66	45,474,367.12	18,900,659.02	22,556,645.65	5,800,000.00	0.00	357,392,096.23	357,392,096.23
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	15,961,062.25	15,778,499.34	15,504,368.04	1,382,164.51	1,100,000.00		162,786,046.00	162,786,046.00
Classified Salaries	2000-2999	3,658,065.13	3,351,151.81	3,874,915.67	3,438,882.07	700,000.00		40,829,802.40	40,829,802.40
Employee Benefits	3000-3999	8,430,275.19	8,818,536.46	8,921,137.44	16,639,698.58	2,100,000.00		111,669,487.86	111,669,487.86
Books and Supplies	4000-4999	888,709.76	877,924.48	678,803.56	3,646,197.85	245,000.00		9,801,778.83	9,801,778.83
Services	5000-5999	3,999,416.10	3,743,828.93	3,894,599.36	8,897,858.64	1,500,000.00		48,334,894.65	48,334,894.65
Capital Outlay	6000-6599	275.72	8,160.41	17,487.00	32,860.42			112,500.00	112,500.00
Other Outgo	7000-7499	3,407,245.48	746,076.45	1,983,400.15	1,392,375.56			11,759,986.00	11,759,986.00
Interfund Transfers Out	7600-7629				69,955.35			100,000.00	100,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		36,345,049.63	33,324,177.88	34,874,711.22	35,499,992.98	5,645,000.00	0.00	385,394,495.74	385,394,495.74
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199			1,000.00	11,000.00			10,000.00	
Accounts Receivable	9200-9299	2,122,069.13	2,179,979.14	1,103,753.68	(20,500,000.00)	20,903,271.71		20,046,386.34	
Due From Other Funds	9310	1,030,271.02	357,468.52	(2,627,638.94)	(4,612,873.60)	935,589.81		913,256.16	
Stores	9320	40,589.87	23,923.18	(40,414.26)	(160,000.00)	128,182.95		139,319.49	
Prepaid Expenditures	9330				(45,000.00)	48,980.00		48,980.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		3,192,930.02	2,561,370.84	(1,563,299.52)	(25,306,873.60)	22,016,024.47	0.00	21,157,941.99	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(6,450,850.91)	(6,356,969.47)	(6,916,814.23)	(10,000,000.00)	26,541,675.85		25,983,409.42	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				(7,500,000.00)	7,500,000.00		6,879,787.00	
Deferred Inflows of Resources	9690				(5,900,000.00)	5,900,000.00		5,700,000.00	
SUBTOTAL		(6,450,850.91)	(6,356,969.47)	(6,916,814.23)	(23,400,000.00)	39,941,675.85	0.00	38,563,196.42	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		9,643,780.93	8,918,340.31	5,353,514.71	(1,906,873.60)	(17,925,651.38)	0.00	(17,405,254.43)	0.00
E. NET INCREASE/DECREASE (B - C + D)		4,975,074.96	21,068,529.55	(10,620,537.49)	(14,850,220.93)	(17,770,651.38)	0.00	(45,407,653.94)	(28,002,399.51)
F. ENDING CASH (A + E)		85,918,943.35	106,987,472.90	96,366,935.41	81,516,714.48				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								63,746,063.10	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			81,516,714.48	77,736,939.88	60,493,679.79	56,433,422.55	39,831,995.53	49,289,885.60	48,370,433.53	86,601,424.65
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		6,048,726.00	6,048,726.00	28,295,788.00	10,887,707.00	10,887,707.00		39,183,495.00	12,887,706.98
Property Taxes	8020-8079		1,653,663.11	824,483.98	674,605.64	6,729,417.11	25,248,562.53	27,905,244.23	34,453,907.84	1,695,741.21
Miscellaneous Funds	8080-8099					(4,746,886.00)		(1,116,914.00)	(1,116,914.00)	(1,612,060.48)
Federal Revenue	8100-8299		158,231.98	384,928.66	1,930,749.05	210,376.99	152,996.66	1,457,399.16	521,832.76	25,715.02
Other State Revenue	8300-8599		453,791.98	54,825.26	2,220,930.46	482,251.86	2,154,923.26	3,142,214.35	846,193.72	1,490,119.80
Other Local Revenue	8600-8799		757,901.47	172,998.56	1,081,706.34	918,085.46	1,195,680.61	1,602,636.72	3,073,259.22	589,232.01
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			9,072,314.54	7,485,962.46	34,203,779.49	14,480,952.42	39,639,870.06	32,990,580.46	76,961,774.54	15,076,454.54
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		797,155.95	16,929,430.37	16,255,296.07	16,241,603.44	15,939,195.00	16,132,772.01	16,049,505.63	16,022,607.01
Classified Salaries	2000-2999		2,270,368.18	3,286,434.05	3,367,860.16	3,322,029.34	3,363,495.58	3,784,562.61	3,355,279.61	3,341,702.15
Employee Benefits	3000-3999		7,011,047.69	8,248,035.62	8,479,474.29	8,378,773.50	7,851,355.96	8,678,342.35	8,450,766.28	8,484,370.96
Books and Supplies	4000-4999		15,490.74	167,539.31	473,045.78	442,650.70	237,711.75	350,825.77	236,953.43	800,642.48
Services	5000-5999		2,320,705.08	2,243,599.35	2,745,088.11	3,946,751.72	3,401,678.08	3,775,113.09	4,025,715.28	4,818,565.21
Capital Outlay	6000-6599		642.21		8,239.24	8,428.00	1,340.02	4,429.39	11,462.12	2,728.20
Other Outgo	7000-7499		267,352.66	392,062.93	565,250.69	701,869.18	581,001.01	328,759.75	549,527.35	778,730.81
Interfund Transfers Out	7600-7629					30,044.73				

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			12,682,762.51	31,267,101.63	31,894,254.34	33,072,150.61	31,375,777.40	33,054,804.97	32,679,209.70	34,249,346.82
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	10,000.00		(1,500.00)	(500.00)					
Accounts Receivable	9200-9299	20,903,271.17	10,123,903.52	6,376,393.71	7,041,225.36	127,028.22	844,790.33	(1,851,687.93)	(2,129,867.24)	191,843.56
Due From Other Funds	9310	935,589.81	(161,615.22)	972,481.46	(609,201.65)	382,266.34	(415,898.75)	(945,730.25)	(1,075,933.36)	310,542.03
Stores	9320	128,182.95	1,744.52	27,883.02	13,076.93	12,553.77	(47,257.16)	(28,511.97)	15,228.83	(11,023.77)
Prepaid Expenditures	9330	48,980.00			45,000.00					
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		22,026,023.93	9,964,032.82	7,375,258.19	6,489,600.64	521,848.33	381,634.42	(2,825,930.15)	(3,190,571.77)	491,361.82
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	26,541,675.85	10,133,359.45	837,379.11	359,383.03	(1,467,922.84)	(812,162.99)	(1,970,702.59)	2,861,001.95	(563,560.32)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	7,500,000.00			7,500,000.00					
Deferred Inflows of Resources	9690	5,900,000.00			5,000,000.00					
SUBTOTAL		39,941,675.85	10,133,359.45	837,379.11	12,859,383.03	(1,467,922.84)	(812,162.99)	(1,970,702.59)	2,861,001.95	(563,560.32)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(17,915,651.92)	(169,326.63)	6,537,879.08	(6,369,782.39)	1,989,771.17	1,193,797.41	(855,227.56)	(6,051,573.72)	1,054,922.14
E. NET INCREASE/DECREASE (B - C + D)			(3,779,774.60)	(17,243,260.09)	(4,060,257.24)	(16,601,427.02)	9,457,890.07	(919,452.07)	38,230,991.12	(18,117,970.14)
F. ENDING CASH (A + E)			77,736,939.88	60,493,679.79	56,433,422.55	39,831,995.53	49,289,885.60	48,370,433.53	86,601,424.65	68,483,454.51
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		68,483,454.51	64,386,199.10	76,384,655.06	62,906,747.12				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	20,925,625.23	12,887,706.98	13,387,706.98	9,236,259.83			170,677,155.00	170,677,155.00
Property Taxes	8020-8079	13,293,813.84	32,356,529.62	1,896,240.25	(8,692,982.36)			138,039,227.00	138,039,227.00
Miscellaneous Funds	8080-8099	(3,852,275.24)	(1,925,559.72)	(1,925,559.72)	(2,654,586.84)	(1,200,000.00)		(20,150,756.00)	(20,150,756.00)
Federal Revenue	8100-8299	2,541.42	765,592.70	94,815.48	2,007,360.12	3,500,000.00		11,212,540.00	11,212,540.00
Other State Revenue	8300-8599	924,391.00	82,784.15	4,865,662.55	8,718,269.61	3,000,000.00		28,436,358.00	28,436,358.00
Other Local Revenue	8600-8799	323,880.63	820,824.77	700,878.83	2,579,021.38	500,000.00		14,316,106.00	14,316,106.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		31,617,976.88	44,987,878.50	19,019,744.37	11,193,341.74	5,800,000.00	0.00	342,530,630.00	342,530,630.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	16,145,662.56	15,960,988.19	15,683,686.38	1,410,872.39	1,100,000.00		164,668,775.00	164,668,775.00
Classified Salaries	2000-2999	3,698,455.42	3,388,153.34	3,917,700.30	3,484,581.26	700,000.00		41,280,622.00	41,280,622.00
Employee Benefits	3000-3999	8,281,561.35	8,662,973.53	8,763,764.58	16,309,121.89	2,100,000.00		109,699,588.00	109,699,588.00
Books and Supplies	4000-4999	698,848.36	690,367.22	533,785.92	2,814,893.54	245,000.00		7,707,755.00	7,707,755.00
Services	5000-5999	4,148,147.89	3,883,055.86	4,039,433.19	9,284,538.14	1,500,000.00		50,132,391.00	50,132,391.00
Capital Outlay	6000-6599	191.30	5,661.80	12,132.72	22,799.00			78,054.00	78,054.00
Other Outgo	7000-7499	3,406,273.78	741,513.05	1,942,343.55	1,363,553.24			11,618,238.00	11,618,238.00
Interfund Transfers Out	7600-7629				69,955.27			100,000.00	100,000.00
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		36,379,140.66	33,332,712.99	34,892,846.64	34,760,314.73	5,645,000.00	0.00	385,285,423.00	385,285,423.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199			1,000.00	11,000.00			10,000.00	
Accounts Receivable	9200-9299	117,135.09	670,266.45	1,480,870.00	(13,000,000.00)	10,911,370.64		20,903,271.71	
Due From Other Funds	9310	(63,667.95)	513,916.79	424,044.48	661,016.55	943,369.34		935,589.81	
Stores	9320	20,279.40	(26,214.75)	21,543.82	(50,000.00)	178,880.30		128,182.94	
Prepaid Expenditures	9330				5,000.00	48,980.00		98,980.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		73,746.54	1,157,968.49	1,927,458.30	(12,372,983.45)	12,082,600.28	0.00	22,076,024.46	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(590,161.83)	814,678.04	(467,736.03)	(6,680,094.35)	24,088,215.22		26,541,675.85	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							7,500,000.00	
Deferred Inflows of Resources	9690					900,000.00		5,900,000.00	
SUBTOTAL		(590,161.83)	814,678.04	(467,736.03)	(6,680,094.35)	24,988,215.22	0.00	39,941,675.85	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		663,908.37	343,290.45	2,395,194.33	(5,692,889.10)	(12,905,614.94)	0.00	(17,865,651.39)	
E. NET INCREASE/DECREASE (B - C + D)		(4,097,255.41)	11,998,455.96	(13,477,907.94)	(29,259,862.09)	(12,750,614.94)	0.00	(60,620,444.39)	(42,754,793.00)
F. ENDING CASH (A + E)		64,386,199.10	76,384,655.06	62,906,747.12	33,646,885.03				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								20,896,270.09	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	149,702,268.46	301	0.00	303	149,702,268.46	305	2,855,785.85		307	146,846,482.61	309
2000 - Classified Salaries	35,640,752.04	311	75,827.37	313	35,564,924.67	315	1,754,009.00		317	33,810,915.67	319
3000 - Employee Benefits	100,636,557.95	321	228.08	323	100,636,329.87	325	2,485,123.57		327	98,151,206.30	329
4000 - Books, Supplies Equip Replace. (6500)	10,647,185.01	331	614,201.75	333	10,032,983.26	335	3,324,738.60		337	6,708,244.66	339
5000 - Services . . & 7300 - Indirect Costs	45,969,928.63	341	587,967.00	343	45,381,961.63	345	14,080,113.64		347	31,301,847.99	349
<b>TOTAL</b>					<b>341,318,467.89</b>	<b>365</b>	<b>TOTAL</b>		<b>316,818,697.23</b>	<b>369</b>	

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	375
2. Salaries of Instructional Aides Per EC 41011. ....	2100	380
3. STRS. ....	3101 & 3102	382
4. PERS. ....	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. ....	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). ....	3401 & 3402	385
7. Unemployment Insurance. ....	3501 & 3502	390
8. Workers' Compensation Insurance. ....	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). ....	3751 & 3752	393
10. Other Benefits (EC 22310). ....	3901 & 3902	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	176,574,074.56	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	1,935.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	176,572,139.56	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. . . . .	55.73%	
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) . . . . .	50.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.73%	
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). . . . .	316,818,697.23	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


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

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	162,786,046.00	301	0.00	303	162,786,046.00	305	2,485,459.00		307	160,300,587.00	309
2000 - Classified Salaries	40,829,802.40	311	140,087.00	313	40,689,715.40	315	1,913,734.00		317	38,775,981.40	319
3000 - Employee Benefits	111,669,487.86	321	15.00	323	111,669,472.86	325	2,587,901.00		327	109,081,571.86	329
4000 - Books, Supplies Equip Replace. (6500)	9,801,778.83	331	2,463,377.20	333	7,338,401.63	335	1,538,758.39		337	5,799,643.24	339
5000 - Services . . & 7300 - Indirect Costs	47,784,989.65	341	586,810.00	343	47,198,179.65	345	15,585,268.00		347	31,612,911.65	349
TOTAL					369,681,815.54	365	TOTAL			345,570,695.15	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	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	191,368,217.21	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	191,368,217.21	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. . . . .	55.38%	
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) . . . . .	50.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.38%	
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). . . . .	345,570,695.15	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	354,250,897.71
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	30,705,960.23
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	3,477.14
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	339,221.98
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,365,432.00
4. Other Transfers Out	All	9200	7200-7299	3,742,103.00
5. Interfund Transfers Out	All	9300	7600-7629	100,000.24
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,550,234.36
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439  minus 8000-8699	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)				
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				316,994,703.12
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				19,454.04
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,294.54



Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	299,901,129.68	14,985.08
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	299,901,129.68	14,985.08
B. Required effort (Line A.2 times 90%)	269,911,016.71	13,486.57
C. Current year expenditures (Line I.E and Line II.B)	316,994,703.12	16,294.54
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

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

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

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 10,031,225.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 275,948,353.45

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.64%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 11,432,253.42
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 2,414,216.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,067,123.03
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	14,913,592.45
9. Carry-Forward Adjustment (Part IV, Line F)	234,509.31
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	15,148,101.76
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	187,482,878.50
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	41,698,160.78
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	45,078,797.48
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,818,833.61
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	3,477.14
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,820,569.76
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	126,203.14
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	28,249,443.71
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	3,660,340.47
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,393,072.56
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,935,580.61
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,848,617.56
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	331,115,975.32
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	4.50%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	4.57%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	14,913,592.45
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(1,898,006.49)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.86%) times Part III, Line B19); zero if negative	234,509.31
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.86%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.86%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	234,509.31
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	234,509.31

Approved  
indirect cost  
rate: 3.86%

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Highest rate  
used in any  
program: 3.86%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,075,427.24	118,711.49	3.86%
01	3060	148,058.20	5,715.05	3.86%
01	3061	11,717.84	452.31	3.86%
01	3212	129,875.96	5,013.00	3.86%
01	3213	10,248,511.85	395,591.83	3.86%
01	3310	3,620,556.00	139,753.00	3.86%
01	3311	3,435.00	132.00	3.84%
01	3312	487,579.00	18,820.00	3.86%
01	3327	235,077.00	9,073.00	3.86%
01	3410	386,066.46	14,902.17	3.86%
01	3550	354,240.65	13,673.69	3.86%
01	4035	839,919.76	32,420.00	3.86%
01	4127	449,565.51	17,353.23	3.86%
01	5634	84,360.00	3,256.00	3.86%
01	5810	147,330.72	265.34	0.18%
01	6266	1,462,797.00	56,463.96	3.86%
01	6385	89,997.00	3,474.00	3.86%
01	6388	945,488.85	36,495.87	3.86%
01	6500	35,416,797.00	1,367,088.00	3.86%
01	6520	427,849.36	16,514.99	3.86%
01	6536	62,133.00	1,542.00	2.48%
01	6537	360,676.00	13,922.00	3.86%
01	6546	916,885.00	35,391.00	3.86%
01	7220	253,717.00	9,793.00	3.86%
01	7412	1,026,198.34	39,611.26	3.86%
01	8150	9,574,857.50	369,589.50	3.86%
01	9010	4,180,327.90	63,005.00	1.51%
11	6391	7,916,009.54	297,081.70	3.75%
12	5025	203,993.00	7,874.00	3.86%
12	5160	51,445.00	1,985.00	3.86%
12	6105	2,680,142.61	103,452.00	3.86%
61	5310	6,487,942.95	250,434.00	3.86%
61	5320	360,674.61	13,921.00	3.86%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	(.26)		1,776,705.60	1,776,705.34
2. State Lottery Revenue	8560	3,920,639.42		1,391,604.00	5,312,243.42
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,920,639.16	0.00	3,168,309.60	7,088,948.76
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	2,702,273.85		0.00	2,702,273.85
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,218,365.57		0.00	1,218,365.57
4. Books and Supplies	4000-4999	0.00		3,025,255.60	3,025,255.60
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			143,054.00	143,054.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		3,920,639.42	0.00	3,168,309.60	7,088,949.02
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	(.26)	0.00	0.00	(.26)
<b>D. COMMENTS:</b>					
Software subscriptions were purchased for online instructional materials. CSAM indicates they should be coded to object 5800					

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

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

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	292,098,137.00	-1.21%	288,565,626.00	-1.63%	283,849,525.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	4,812,102.00	73.31%	8,340,002.00	-1.46%	8,218,617.00
4. Other Local Revenues	8600-8799	5,562,626.00	0.96%	5,616,272.00	0.13%	5,623,339.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(63,410,915.01)	3.78%	(65,805,893.00)	0.98%	(66,452,876.00)
6. Total (Sum lines A1 thru A5c)		239,061,949.99	-0.98%	236,716,007.00	-2.31%	231,238,605.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				126,619,379.00		135,875,505.00
b. Step & Column Adjustment				1,995,579.00		2,036,940.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				7,260,547.00		(19,002,959.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	126,619,379.00	7.31%	135,875,505.00	-12.49%	118,909,486.00
2. Classified Salaries						
a. Base Salaries				24,785,764.00		25,970,383.00
b. Step & Column Adjustment				516,395.00		524,123.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				668,224.00		(4,561,040.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,785,764.00	4.78%	25,970,383.00	-15.54%	21,933,466.00
3. Employee Benefits	3000-3999	70,954,954.76	4.04%	73,824,686.00	-15.11%	62,668,673.00
4. Books and Supplies	4000-4999	1,554,383.24	13.25%	1,760,360.00	-39.34%	1,067,896.00
5. Services and Other Operating Expenditures	5000-5999	24,401,742.00	24.67%	30,421,747.00	-15.82%	25,609,136.00
6. Capital Outlay	6000-6999	54,000.00	-63.79%	19,554.00	-43.19%	11,108.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,992,484.00	2.23%	7,148,359.00	-17.00%	5,933,156.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,224,104.00)	34.85%	(4,347,757.00)	-12.83%	(3,790,054.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		252,238,603.00	7.35%	270,772,837.00	-14.16%	232,442,867.00



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)		(13,176,653.01)		(34,056,830.00)		(1,204,262.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		58,940,177.88		45,763,524.87		11,706,694.87
2. Ending Fund Balance (Sum lines C and D1)		45,763,524.87		11,706,694.87		10,502,432.87
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	142,826.00		142,826.00		142,826.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	31,270,000.00				
d. Assigned	9780	2,788,863.87				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,561,835.00		11,558,869.00		10,347,960.00
2. Unassigned/Unappropriated	9790	0.00		4,999.87		11,646.87
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		45,763,524.87		11,706,694.87		10,502,432.87
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,561,835.00		11,558,869.00		10,347,960.00
c. Unassigned/Unappropriated	9790	0.00		4,999.87		11,646.87
(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)		11,561,835.00		11,563,868.87		10,359,606.87
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.						
2024-25 Certificated: Declining enrollment adjustment (\$1,020,000); Expense reduction (\$940,511); other salary adjustment & transfer from Restricted \$9,211,058. 2024-25 Classified: Expense reduction (\$235,776); other salary adjustment & transfer from Restricted \$904,000. 2025-26 Certificated: Declining enrollment adjustment (\$1,020,000); Expense reduction (\$17,982,959). 2025-26 Classified: Expense reduction (\$4,561,040).						

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%	
2. Federal Revenues	8100-8299	25,156,910.65	-55.43%	11,212,540.00	0.20%	11,234,688.00
3. Other State Revenues	8300-8599	21,412,486.59	-6.15%	20,096,356.00	1.27%	20,350,591.00
4. Other Local Revenues	8600-8799	8,349,833.99	4.19%	8,699,834.00	2.30%	8,899,834.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	63,410,915.01	3.78%	65,805,893.00	0.98%	66,452,876.00
6. Total (Sum lines A1 thru A5c)		118,330,146.24	-10.58%	105,814,623.00	1.06%	106,937,989.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				36,166,667.00		28,793,270.00
b. Step & Column Adjustment				430,912.00		431,899.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(7,804,309.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,166,667.00	-20.39%	28,793,270.00	1.50%	29,225,169.00
2. Classified Salaries						
a. Base Salaries				16,044,038.40		15,310,239.00
b. Step & Column Adjustment				300,200.60		306,205.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,034,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,044,038.40	-4.57%	15,310,239.00	2.00%	15,616,444.00
3. Employee Benefits	3000-3999	40,714,533.10	-11.89%	35,874,902.00	0.79%	36,158,484.00
4. Books and Supplies	4000-4999	8,247,395.59	-27.89%	5,947,395.00	-21.02%	4,697,395.00
5. Services and Other Operating Expenditures	5000-5999	23,933,152.65	-17.64%	19,710,644.00	-7.66%	18,200,255.00
6. Capital Outlay	6000-6999	58,500.00	0.00%	58,500.00	0.00%	58,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,317,407.00	3.90%	5,524,746.00	3.26%	5,704,700.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,674,199.00	23.14%	3,292,890.00	-14.25%	2,823,617.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		133,155,892.74	-14.00%	114,512,586.00	-1.77%	112,484,564.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(14,825,746.50)		(8,697,963.00)		(5,546,575.00)

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)		35,012,992.59		20,187,246.09		11,489,283.09
2. Ending Fund Balance (Sum lines C and D1)		20,187,246.09		11,489,283.09		5,942,708.09
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	20,187,246.09		11,489,283.09		5,942,708.09
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)		20,187,246.09		11,489,283.09		5,942,708.09
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
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.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<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.						
2024-25 Certificated: Salary transfer to unrestricted (\$7,804,309). 2024-25 Classified: Salary adjustment & transfer to unrestricted (\$1,034,000).						

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	292,098,137.00	-1.21%	288,565,626.00	-1.63%	283,849,525.00
2. Federal Revenues	8100-8299	25,156,910.65	-55.43%	11,212,540.00	0.20%	11,234,688.00
3. Other State Revenues	8300-8599	26,224,588.59	8.43%	28,436,358.00	0.47%	28,569,208.00
4. Other Local Revenues	8600-8799	13,912,459.99	2.90%	14,316,106.00	1.45%	14,523,173.00
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)		357,392,096.23	-4.16%	342,530,630.00	-1.27%	338,176,594.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				162,786,046.00		164,668,775.00
b. Step & Column Adjustment				2,426,491.00		2,468,839.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(543,762.00)		(19,002,959.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	162,786,046.00	1.16%	164,668,775.00	-10.04%	148,134,655.00
2. Classified Salaries						
a. Base Salaries				40,829,802.40		41,280,622.00
b. Step & Column Adjustment				816,595.60		830,328.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(365,776.00)		(4,561,040.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,829,802.40	1.10%	41,280,622.00	-9.04%	37,549,910.00
3. Employee Benefits	3000-3999	111,669,487.86	-1.76%	109,699,588.00	-9.91%	98,827,157.00
4. Books and Supplies	4000-4999	9,801,778.83	-21.36%	7,707,755.00	-25.20%	5,765,291.00
5. Services and Other Operating Expenditures	5000-5999	48,334,894.65	3.72%	50,132,391.00	-12.61%	43,809,391.00
6. Capital Outlay	6000-6999	112,500.00	-30.62%	78,054.00	-10.82%	69,608.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,309,891.00	2.95%	12,673,105.00	-8.17%	11,637,856.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(549,905.00)	91.83%	(1,054,867.00)	-8.38%	(966,437.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
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)		385,394,495.74	-0.03%	385,285,423.00	-10.47%	344,927,431.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(28,002,399.51)		(42,754,793.00)		(6,750,837.00)

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)		93,953,170.47		65,950,770.96		23,195,977.96
2. Ending Fund Balance (Sum lines C and D1)		65,950,770.96		23,195,977.96		16,445,140.96
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	142,826.00		142,826.00		142,826.00
b. Restricted	9740	20,187,246.09		11,489,283.09		5,942,708.09
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	31,270,000.00		0.00		0.00
d. Assigned	9780	2,788,863.87		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,561,835.00		11,558,869.00		10,347,960.00
2. Unassigned/Unappropriated	9790	0.00		4,999.87		11,646.87
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		65,950,770.96		23,195,977.96		16,445,140.96
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,561,835.00		11,558,869.00		10,347,960.00
c. Unassigned/Unappropriated	9790	0.00		4,999.87		11,646.87
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)		11,561,835.00		11,563,868.87		10,359,606.87
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  <hr/>						
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)						
		18,410.79		17,757.21		17,126.83
3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)						
		385,394,495.74		385,285,423.00		344,927,431.00
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)						
		385,394,495.74		385,285,423.00		344,927,431.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		11,561,834.87		11,558,562.69		10,347,822.93
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)						
		11,561,834.87		11,558,562.69		10,347,822.93
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Budget, July 1  
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SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(37,140.56)	0.00	(685,302.68)				
Other Sources/Uses Detail					.24	100,000.24		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	(14,715.86)	307,636.68	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	113,311.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,385,981.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	17,594.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,385,981.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								



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SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	34,262.42	0.00	264,355.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	51,856.42	(51,856.42)	685,302.68	(685,302.68)	2,485,981.24	2,485,981.24	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(27,000.00)	0.00	(549,905.00)				
Other Sources/Uses Detail					0.00	100,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	(24,500.00)	238,965.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	94,223.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	36,500.00	0.00	216,717.00	0.00				
Other Sources/Uses Detail					2,288,939.00	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	15,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	2,288,939.00		
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					100,000.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>51,500.00</b>	<b>(51,500.00)</b>	<b>549,905.00</b>	<b>(549,905.00)</b>	<b>2,388,939.00</b>	<b>2,388,939.00</b>		



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):	18,410.79	
<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	21,488	21,484		
Charter School				
<b>Total ADA</b>	<b>21,488</b>	<b>21,484</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	21,479	21,482		
Charter School				
<b>Total ADA</b>	<b>21,479</b>	<b>21,482</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	20,105	21,442		
Charter School		0		
<b>Total ADA</b>	<b>20,105</b>	<b>21,442</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	20,618			
Charter School	0			
<b>Total ADA</b>	<b>20,618</b>			

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

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

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

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

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

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



2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2020-21)				
District Regular	22,421	22,488		
Charter School				
<b>Total Enrollment</b>	<b>22,421</b>	<b>22,488</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	21,981	21,844		
Charter School				
<b>Total Enrollment</b>	<b>21,981</b>	<b>21,844</b>	<b>0.6%</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	21,418	21,148		
Charter School				
<b>Total Enrollment</b>	<b>21,418</b>	<b>21,148</b>	<b>1.3%</b>	<b>Not Met</b>
Budget Year (2023-24)				
District Regular	20,174			
Charter School				
<b>Total Enrollment</b>	<b>20,174</b>			

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

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

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

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

At the time the District projected CBEDS enrollment for 2022-23, the guidelines for Independent Study Program (ISP) were still unclear. The District included additional ISP students to the CBEDS counts.

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

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

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
<b>Third Prior Year (2020-21)</b>			
District Regular	21,771	22,488	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>21,771</b>	<b>22,488</b>	<b>96.8%</b>
<b>Second Prior Year (2021-22)</b>			
District Regular	19,934	21,844	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>19,934</b>	<b>21,844</b>	<b>91.3%</b>
<b>First Prior Year (2022-23)</b>			
District Regular	19,300	21,148	
Charter School			
<b>Total ADA/Enrollment</b>	<b>19,300</b>	<b>21,148</b>	<b>91.3%</b>
Historical Average Ratio:			93.1%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>93.6%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
<b>Budget Year (2023-24)</b>				
District Regular	18,411	20,174		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>18,411</b>	<b>20,174</b>	<b>91.3%</b>	<b>Met</b>
<b>1st Subsequent Year (2024-25)</b>				
District Regular	17,757	19,458		
Charter School				
<b>Total ADA/Enrollment</b>	<b>17,757</b>	<b>19,458</b>	<b>91.3%</b>	<b>Met</b>
<b>2nd Subsequent Year (2025-26)</b>				
District Regular	17,127	18,767		
Charter School				
<b>Total ADA/Enrollment</b>	<b>17,127</b>	<b>18,767</b>	<b>91.3%</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)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	21,647.40	20,816.86	19,690.25	18,674.07
b. Prior Year ADA (Funded)		21,647.40	20,816.86	19,690.25
c. Difference (Step 1a minus Step 1b)		(830.54)	(1,126.61)	(1,016.18)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(3.84%)	(5.41%)	(5.16%)
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		280,212,969.00	292,098,137.00	288,565,626.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		23,033,506.05	11,508,666.60	9,493,809.10
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		4.38%	(1.47%)	(1.87%)
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>3.38% to 5.38%</b>	<b>-2.47% to -0.47%</b>	<b>-2.87% to -0.87%</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)	132,678,996.00	135,332,576.00	138,039,227.00	140,880,012.00
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)	298,099,410.00	310,954,525.00	308,716,382.00	305,327,176.00
District's Projected Change in LCFF Revenue:		4.31%	(.72%)	(1.10%)
<b>LCFF Revenue Standard</b>		<b>3.38% to 5.38%</b>	<b>-2.47% to -0.47%</b>	<b>-2.87% to -0.87%</b>
<b>Status:</b>		Met	Met	Met

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

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

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

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

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2020-21)	171,462,638.53	
Second Prior Year (2021-22)	187,330,563.67	209,032,932.86	89.6%
First Prior Year (2022-23)	201,148,895.42	231,126,778.81	87.0%
	Historical Average Ratio:		89.2%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>86.2% to 92.2%</b>	<b>86.2% to 92.2%</b>	<b>86.2% to 92.2%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2023-24)	222,360,097.76		
1st Subsequent Year (2024-25)	235,670,574.00	270,672,837.00	87.1%	Met
2nd Subsequent Year (2025-26)	203,511,625.00	232,342,867.00	87.6%	Met

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

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

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

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

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.38%	(1.47%)	(1.87%)
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-5.62% to 14.38%</b>	<b>-11.47% to 8.53%</b>	<b>-11.87% to 8.13%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.62% to 9.38%	-6.47% to 3.53%	-6.87% to 3.13%

**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)	30,705,960.23		
Budget Year (2023-24)	25,156,910.65	(18.07%)	Yes
1st Subsequent Year (2024-25)	11,212,540.00	(55.43%)	Yes
2nd Subsequent Year (2025-26)	11,234,688.00	.20%	No

**Explanation:**  
(required if Yes)

2023-24 Depletion of ELO-G Federal Funds 2024-25 Depletion of ESSR III (ARP Act) Funds

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2022-23)	50,215,178.74		
Budget Year (2023-24)	26,224,588.59	(47.78%)	Yes
1st Subsequent Year (2024-25)	28,436,358.00	8.43%	Yes
2nd Subsequent Year (2025-26)	28,569,208.00	.47%	No

**Explanation:**  
(required if Yes)

2023-24 Reduction of one time Learning Recovery Emergency Block Grant (15.8 million); one time Arts & Music Grant (6.6 million); one time CNS Grants & adjustment (1.6 million) 2024-25 New Transportation State Fund 3.6 million; depletion of Calshape Grant (1.2 million)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2022-23)	14,904,325.15		
Budget Year (2023-24)	13,912,459.99	(6.65%)	Yes
1st Subsequent Year (2024-25)	14,316,106.00	2.90%	No
2nd Subsequent Year (2025-26)	14,523,173.00	1.45%	No

**Explanation:**  
(required if Yes)

2023-24 The district is projecting a reduction in transfer from SELPA (420K); reduction in Interest revenue (700K)

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

First Prior Year (2022-23)	10,647,185.01		
Budget Year (2023-24)	9,801,778.83	(7.94%)	Yes
1st Subsequent Year (2024-25)	7,707,755.00	(21.36%)	Yes
2nd Subsequent Year (2025-26)	5,765,291.00	(25.20%)	Yes

**Explanation:**  
(required if Yes) 2023-24 Depletion of one time funds 2024-25 Depletion of one time funds 2025-26 Depletion of one time funds

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

First Prior Year (2022-23)	46,655,231.31		
Budget Year (2023-24)	48,334,894.65	3.60%	No
1st Subsequent Year (2024-25)	50,132,391.00	3.72%	Yes
2nd Subsequent Year (2025-26)	43,809,391.00	(12.61%)	Yes

**Explanation:**  
(required if Yes) 2024-25 Increase in Transportation expenses 3.7 million; depletion of one time fund (1.6 million) 2025-26 Depletion of one time funds

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

First Prior Year (2022-23)	95,825,464.12		
Budget Year (2023-24)	65,293,959.23	(31.86%)	Not Met
1st Subsequent Year (2024-25)	53,965,004.00	(17.35%)	Not Met
2nd Subsequent Year (2025-26)	54,327,069.00	.67%	Met

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

First Prior Year (2022-23)	57,302,416.32		
Budget Year (2023-24)	58,136,673.48	1.46%	Met
1st Subsequent Year (2024-25)	57,840,146.00	(.51%)	Met
2nd Subsequent Year (2025-26)	49,574,682.00	(14.29%)	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) 2023-24 Depletion of ELO-G Federal Funds 2024-25 Depletion of ESSR III (ARP Act) Funds

**Explanation:**  
Other State Revenue  
(linked from 6B  
if NOT met) 2023-24 Reduction of one time Learning Recovery Emergency Block Grant (15.8 million); one time Arts & Music Grant (6.6 million); one time CNS Grants & adjustment (1.6 million) 2024-25 New Transportation State Fund 3.6 million; depletion of Calshape Grant (1.2 million)

**Explanation:**  
Other Local Revenue  
(linked from 6B  
if NOT met) 2023-24 The district is projecting a reduction in transfer from SELPA (420K); reduction in Interest revenue (700K)

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)

2023-24 Depletion of one time funds 2024-25 Depletion of one time funds 2025-26 Depletion of one time funds

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

2024-25 Increase in Transportation expenses 3.7 million; depletion of one time fund (1.6 million) 2025-26 Depletion of one time funds



7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

359,238,750.09
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b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00
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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

359,238,750.09	10,777,162.50	10,800,000.00	Met
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<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)	8,715,395.00	9,848,470.00	10,627,527.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	20.73	(.26)	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(.24)	(.24)	0.00
e. Available Reserves (Lines 1a through 1d)	8,715,415.49	9,848,469.50	10,627,527.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	290,513,153.81	328,282,322.29	354,250,897.71
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)	290,513,153.81	328,282,322.29	354,250,897.71
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</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)	10,012,722.61	190,251,736.03	N/A	Met
Second Prior Year (2021-22)	1,528,818.30	209,132,932.86	N/A	Met
First Prior Year (2022-23)	9,357,004.82	231,226,779.05	N/A	Met
Budget Year (2023-24) (Information only)	(13,176,653.01)	252,238,603.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

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

9. **CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	34,873,559.43	38,041,632.15	N/A		Met
Second Prior Year (2021-22)	47,197,798.56	48,054,354.76	N/A		Met
First Prior Year (2022-23)	44,588,075.91	49,583,173.06	N/A		Met
Budget Year (2023-24) (Information only)	58,940,177.88				

<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.)	18,411	17,757	17,127
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

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

\_\_\_\_\_

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds	0.00		
		0.00	0.00

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

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	385,394,495.74	385,285,423.00	344,927,431.00
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)	385,394,495.74	385,285,423.00	344,927,431.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	11,561,834.87	11,558,562.69	10,347,822.93
6. Reserve Standard - by Amount			

	(\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b>			
	<b>(Greater of Line B5 or Line B6)</b>	<b>11,561,834.87</b>	<b>11,558,562.69</b>	<b>10,347,822.93</b>

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	11,561,835.00	11,558,869.00	10,347,960.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	4,999.87	11,646.87
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	11,561,835.00	11,563,868.87	10,359,606.87
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>11,561,834.87</b>	<b>11,558,562.69</b>	<b>10,347,822.93</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

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

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

Yes

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

The District is projecting to use ESSER funds and one time Learning Recovery Emergency Block Grant fund to pay for salary & benefits for fiscal years 2023-24 and 2024-25. In fiscal year 2025-26, the District will implement an expenses reduction which will reduce expenses for the projected out year.

**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)	(57,451,661.01)			
Budget Year (2023-24)	(63,410,915.01)	5,959,254.00	10.4%	Not Met
1st Subsequent Year (2024-25)	(65,805,893.00)	2,394,977.99	3.8%	Met
2nd Subsequent Year (2025-26)	(66,452,876.00)	646,983.00	1.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2022-23)	.24			
Budget Year (2023-24)	0.00	(.24)	(100.0%)	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)	100,000.24			
Budget Year (2023-24)	100,000.00	(.24)	0.0%	Met
1st Subsequent Year (2024-25)	100,000.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	100,000.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

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

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

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

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

**Explanation:** 2023-24 Increase in contribution to Special Ed \$4.9 million and increase in contribution to RRMA \$1.1 million.  
(required if NOT met)

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

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



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

**Explanation:**

(required if NOT met)

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

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<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	3	01/8011	01/5610	131,163
Certificates of Participation				
General Obligation Bonds	19	21/86xx	21/74xx	822,207,011
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	15	01/8011	01/1000/2000	3,482,413

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

Bond Premium	19	21/86xx	21/74xx	45,743,747
<b>TOTAL:</b>				<b>871,564,334</b>

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	121,605	113,144	44,270	23,920
Certificates of Participation				
General Obligation Bonds	102,268,664	100,670,875	1,120,911,842	90,760,017
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	244,803	244,803	244,803	244,803
Other Long-term Commitments (continued):				
Bond Premium	7,514,162	4,879,215	4,852,732	4,327,727
<b>Total Annual Payments:</b>	<b>110,149,234</b>	<b>105,908,037</b>	<b>1,126,053,647</b>	<b>95,356,467</b>
<b>Has total annual payment increased over prior year (2022-23)?</b>	<b>No</b>	<b>Yes</b>	<b>Yes</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

2024-25 Increase in Go Bonds obligation.

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

The district's retirees who retired prior to September 1990 are eligible for lifetime medical benefits for themselves and their spouses. Retirees who retired after September 1990 but before September 1994 are eligible for 100% medical benefits only up to age 65 if they meet the requirements of the minimum age 55 and at least 20 years of service. Retirees after September 1994 are eligible for 100% medical benefits from our lowest cost HMO plan for themselves only up to age 65 with the requirement of minimum age 55 and at least 20 year of service.

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?   
b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	0	12,966,988

4 OPEB Liabilities

a. Total OPEB liability	66,399,075.00
b. OPEB plan(s) fiduciary net position (if applicable)	18,480,524.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	47,918,551.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2021

5 OPEB Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	4,603,000.00	4,863,000.00	4,926,000.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,703,215.00	2,804,392.00	2,665,382.00
d. Number of retirees receiving OPEB benefits	207.00	217.00	227.00

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

--

3. Self-Insurance Liabilities

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

1,302,000.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs	15,643,082.00	15,955,943.00	16,275,062.00
b. Amount contributed (funded) for self-insurance programs	15,643,082.00	15,955,943.00	16,275,062.00

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1179.1	1165.2208	1153.221	1141.221

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

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

Yes

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

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

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

Negotiations Settled

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

Apr 07, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

May 24, 2022

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

Yes

If Yes, date of budget revision board adoption:

Jun 23, 2022

4. Period covered by the agreement:

Begin Date:

Aug 01, 2022

End Date:

Jul 31, 2024

5. Salary settlement:

Budget Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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


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

--

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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


**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:


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

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

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

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	541.2	561.7837	561.7837	561.7837

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

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

Yes

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

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

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

Negotiations Settled

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

Apr 07, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Mar 24, 2022

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

Yes

If Yes, date of budget revision board adoption:

Jun 23, 2022

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2025

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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


**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:


--

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


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


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

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


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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	73.7	85.7	85.7	85.7

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential**

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

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


**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential**

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

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

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

**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 22, 2023
--------------

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes
-----

**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

A9: Dr. Michele Huntoon is our new Associate Superintendent of Business Services starting from 2022-23.

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

Budget, July 1  
Budget 2023-24

**Technical Review Checks**

Phase - All

Display - All Technical Checks

**East Side Union High**

**Santa Clara County**

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

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

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

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

**IMPORT CHECKS**

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

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

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

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

**CHECKRESOURCE** - (**Warning**) - All RESOURCE codes must be valid. **Passed**

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

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

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

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

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

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

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

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

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

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

**CHK-RESOURCExOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**EPA-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**EXCESS-ASSIGN-REU - (Fatal)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**EXP-POSITIVE - (Warning)** - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

**INTERFD-DIR-COST - (Fatal)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-IN-OUT - (Fatal)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**INTERFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

**INTRAFD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRAFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

<b>INTRAID-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Fatal)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b><u>Passed</u></b>
<b>PASS-THRU-REV=EXP - (Warning)</b> - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<b><u>Passed</u></b>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<b><u>Passed</u></b>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<b><u>Passed</u></b>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<b><u>Passed</u></b>

## **SUPPLEMENTAL CHECKS**

<b>CB-BALANCE-ABOVE-MIN - (Warning)</b> - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	<b><u>Passed</u></b>
<b>CB-BUDGET-CERTIFY - (Fatal)</b> - In Form CB, the district checked the box relating to the required budget certifications.	<b><u>Passed</u></b>
<b>CS-EXPLANATIONS - (Fatal)</b> - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<b><u>Passed</u></b>
<b>CS-YES-NO - (Fatal)</b> - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	<b><u>Passed</u></b>

## **EXPORT VALIDATION CHECKS**

<b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data (Form A) must be provided.	<b><u>Passed</u></b>
<b>BUDGET-CERT-PROVIDE - (Fatal)</b> - Budget Certification (Form CB) must be provided.	<b><u>Passed</u></b>
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<b><u>Passed</u></b>



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

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

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

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

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

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

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

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

East Side Union High

Santa Clara County

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

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

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

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

**IMPORT CHECKS**

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

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

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

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

**CHECKRESOURCE** - (Warning) - All RESOURCE codes must be valid. **Passed**

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

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

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

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

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

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

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

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

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

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

**CHK-RESOURCExOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

**DUE-FROM=DUE-TO - (Fatal)** - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**EPA-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**EXCESS-ASSIGN-REU - (Fatal)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**EXP-POSITIVE - (Warning)** - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

**Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	3182	3900	(\$705,440.13)

Explanation: The negative balance is due to an adjustment for prior year expenses due to a Federal Program Monitoring (FPM) review.

**INTERFD-DIR-COST - (Fatal)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

**Passed**

**INTERFD-IN-OUT - (Fatal)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

**Passed**

**INTERFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

**Passed**

**INTERFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

**Passed**

**INTRAFD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund.

**Passed**

**INTRAFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

**Passed**

**INTRAFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function.

**Passed**

**LCFF-TRANSFER - (Fatal)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

**Passed**

**LOTTERY-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

**Passed**

**NET-INV-CAP-ASSETS - (Warning)** - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.

**Passed**

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund:

**Exception**

FUND	RESOURCE	OBJECT	VALUE
01	3182	8290	(\$532,646.45)

Explanation: The negative balance is due to an adjustment for prior year expenses due to a Federal Program Monitoring (FPM) review.

01	3182	5800	(\$687,237.85)
----	------	------	----------------

Explanation: The negative balance is due to an adjustment for prior year expenses due to a Federal Program Monitoring (FPM) review.

01	4035	4300	(\$3,796.16)
----	------	------	--------------

Explanation: The negative balance is due to an adjustment for prior year expenses due to a Federal Program Monitoring (FPM) review.

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

**Passed**

**REV-POSITIVE - (Warning)** - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

**Exception**

FUND	RESOURCE	VALUE
01	3182	(\$532,646.45)

Explanation: The negative balance is due to an adjustment for prior year expenses due to a Federal Program Monitoring (FPM) review.

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

**SUPPLEMENTAL CHECKS**

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

**Passed**

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

**Passed**

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

**Passed**

**EXPORT VALIDATION CHECKS**

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

**Passed**

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

**Passed**

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

**Passed**

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

**Passed**

**FORM01-PROVIDE - (Fatal)** - Form 01 (Form 011) must be opened and saved.

**Passed**

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

**Passed**

