

# FULLERTON JOINT UNION HIGH SCHOOL DISTRICT



## **2022-23 Estimated Actuals Report & 2023-24 Proposed Budget Report**

**June 6<sup>th</sup>, 2023**

*Communicating the District Budget to Staff and the Community*

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**FULLERTON JOINT UNION HIGH SCHOOL DISTRICT**

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**BOARD OF EDUCATION**

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## TABLE OF CONTENTS

### **Management Comments**

District Overview	Page 5
Board and District priorities	Page 5
District Moral and Civic Values	Page 6
Proposed Budget Report Background	Page 7
Budget Guidelines	Page 8
Financial Assumptions	Page 10
Budget Pressures	Page 13
Cash Flow	Page 15
Enrollment & Average Daily Attendance (ADA)	Page 16
Local Control Funding Formula (LCFF)	Page 18
Labor Union Negotiations	Page 20
Financial Highlights – Unrestricted General Fund	Page 21
Financial Highlights – Restricted General Fund	Page 24
Fund End Balance and Reserves	Page 26
Budget Approval & Adoption	Page 26

### **Appendix**

Description of District Funds	Page 27
Budget Development calendar	Page 28
School Finance Glossary	Page 30

### **California Standard Account Code Structure (SACS) forms:**

Form 01	General Fund	Page 33
Form 08	Student Activity Special Revenue Fund	Page 41
Form 13	Cafeteria Special Revenue Fund	Page 49

Form 14	Deferred Maintenance Fund	Page 55
Form 17	Special Reserve Fund for Other Than Capital Outlay Projects	Page 60
Form 20	Special Reserve Fund for Postemployment Benefits	Page 64
Form 21	Building Fund	Page 68
Form 25	Capital Facilities Fund	Page 74
Form 35	County School Facilities Fund	Page 80
Form 40	Special Reserve Fund for Capital Outlay Projects	Page 86
Form 49	Capital Project Fund for Blended Component Units	Page 92
Form 51	Bond Interest and Redemption Fund	Page 98
Form 52	Debt Service Fund for Blended Component Units	Page 103
Form 67	Self-Insurance Fund	Page 108
Form A	Average Daily Attendance	Page 113
Form CASH	Cash Flow	Page 116
Form CB	School District Certification	Page 118
Form CC	Workers' Compensation Certification	Page 120
Form CEA	Current Expense Formula/Minimum Classroom Compensation	Page 121
Form CEB	Budget Expense Formula/Minimum Classroom Compensation	Page 123
Form ESMOE	Every Student Succeeds Act Maintenance of Effort Expenditures	Page 125
Form ICR	Indirect Cost Rate Worksheet	Page 129
Form L	Lottery Report	Page 133
Form MYP	Multiyear Projections	Page 134
Form SIAA	Summary of Interfund activities – Actuals	Page 141
Form SIAB	Summary of Interfund activities – Budget	Page 145
Form 01CS	School District Criteria and Standards Review	Page 148

**Other forms:**

Reserve Transparency – Statement of Reasons	Page 179
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## **DISTRICT OVERVIEW**

The Fullerton Joint Union High School District (FJUHSD) was organized in 1893 and encompasses a fifty-square mile area. The elementary districts of Buena Park, Fullerton, La Habra and Lowell Joint feed into the District. There are six four-year comprehensive high schools operated by the District - Buena Park, Fullerton Union, La Habra, Sonora, Sunny Hills, and Troy high schools. La Vista High School, a continuation high school and La Sierra High School, an alternative high school, also serve FJUHSD students.

## **BOARD & DISTRICT PRIORITIES**

### ***Student Achievement***

Continue to enhance on a sustainable basis high-quality innovative programs and opportunities consistent with student needs and parent and community expectations.

1. Continue to develop and utilize assessment tools to monitor student progress and improve instruction.
2. Provide, on a sustainable basis, high-quality core programs and opportunities.
3. Ensure successful implementation of State Content Standards and frameworks.
4. Continue to promote Regional Occupational Programs (ROP) and provide Career Technical Education (CTE) courses and pathways in order to train and provide skills to our students for their future success.

### ***Effective Instruction and Leadership***

Achieve excellence in all aspects of employee performance to support instruction and operations through effective leadership and management.

1. Effectively collaborate with feeder school districts to facilitate a smooth transition to high school, and ensure there are effective programs and services in place to meet the academic, social, and emotional needs of students.
2. Provide high quality, student centered and technologically enhanced classrooms that benefit students.
3. Utilize data-driven decision making as the foundation for aligning instruction, intervention, testing, and high levels of student achievement.
4. Provide high quality professional development for staff members in support of student achievement.

### ***Effective Engagement***

Foster positive relationships among students, staff members, community and parents, and seek their involvement in decisions impacting our students.

1. Utilize a wide array of media channels to enhance and expand two-way communication.
2. Continue to involve staff members and community partners in the decision-making process.
3. Continue to build partnerships and alliances with colleges, local and state agencies, businesses, and the communities we serve in ways that provide mutual support.

### ***Safe and Respectful Learning and Work Environment***

Foster a culture that promotes the emotional health, safety, and well-being of all students, staff members and parents.

1. Provide professional development opportunities, programs and interventions to ensure a safe and healthy environment.
2. Provide programs designed to maximize student involvement and engagement.
3. Collaborate with state and local agencies to ensure safe and healthy schools.

### ***Fiscal Responsibility and Optimizing Resources***

Operate in a fiscally responsible and solvent manner while directing resources focused on the District's priorities.

1. Examine ways to enhance District revenues through innovative programs and the pursuit of additional revenues.
2. Continue to negotiate in a collaborative and fair manner with employee groups, while ensuring the fiscal solvency of the District, and the maintenance of outstanding programs and opportunities for students.
3. Provide quality facilities for students and staff members in a fiscally responsible manner utilizing applicable state and local resources.
4. Prepare a three-year financial budget, which aligns to the District Local Control Accountability Plan (LCAP) goals.

## **DISTRICT MORAL AND CIVIC VALUES**

The Board of Trustees of the Fullerton Joint Union High School District subscribes to the belief that public education must foster in students an understanding of the moral values and civic responsibilities that form the foundation of American society. It is important that all school personnel promote in students the acceptance of commonly held principles of right and wrong, concern for the welfare of others, and respect for democratic practices.

On October 4, 1994, the Board of Trustees endorsed the following list of moral and civic values and the accompanying definitions which are stated as behaviors exemplified by students living up to these values.

**Civic Duty** - Demonstrates a commitment to the public good; works for the community and cooperates with others; respects and participates in the democratic process; observes all laws and rules; and resolves conflicts peacefully.

**Compassion and Empathy** - Demonstrates caring, concern, and sensitivity; exhibits tolerance; treats others politely, mercifully, and with respect and dignity; and renders service when needed.

**Honesty** - Tells truth; does not cheat, intentionally mislead, or steal; possesses the courage to behave and conduct interactions with integrity; exhibits consistency between words and actions; behaves in a fair and straightforward manner; and conscientiously pursues and scrutinizes evidence that supports the truth.

**Perseverance** - Exhibits patience and hard work in achieving goals; works, learns, and pursues constructive goals, even in the face of adversity.

**Respect** - Treats all people equitably, justly, and fairly; affirms the worth of self, others, property, and the environment through attitudes and actions.

**Responsibility** - Accepts the necessity of being accountable and the consequences of individual actions, reactions, and decisions; honors commitments; demonstrates an active commitment to the welfare of self and others.

Students will have to make moral and ethical choices throughout their lives. The goal of emphasizing moral and civic values in the District's instructional programs is to provide the knowledge of what an ethical choice is; to distinguish between what can be done, from what should be done; and to provide tools for maintaining the strength and character of our successful American democratic society and government.

### **Proposed Budget Report Background**

AB 1200 requires the Board of Trustees, through a public hearing process, to adopt the District's annual budget. Budget guidelines and assumptions that were approved by the Board have been used in developing the proposed 2023/24 budget. In addition to adopting the budget for the next fiscal year, the District must present projections for the subsequent two years, 2024/25 and 2025/26, and certify that it will be able to meet its

reserve requirement (3%) for both the budget and the two subsequent years. After the State Budget is adopted by the legislature, and signed by the Governor, the District will have 45 days to revise its 2023/24 budget and revise its projections for the 2024/25 and 2025/26 fiscal years.

The purpose of the budget is to serve as a guideline for the utilization of resources to meet the needs of students in the Fullerton Joint Union High School District. The District's budget is an expression in dollars of the educational program and aligns with the Local Control Accountability Plan (LCAP). It is the intent of the Board of Trustees to expend the resources of the District in a manner designed to maximize benefits directly related to the students in the classroom and to the total education program.

The 2023/24 proposed budget summarizes the unrestricted and restricted revenues, expenditures and fund balances, and projects revenues, expenditures and fund balances for the next two fiscal years. The revenue assumptions used for the budget year and two successive years of the multiyear projections are shown below. They reflect the guidance of the Orange County Department of Education and School Services of California, regarding Local Control Funding Formula calculations, statutory categorical COLA's, mandated cost revenue and lottery revenue.

In January 2023, in accordance with Article IV, Section 12, of the California Constitution, the Governor released the 2023/24 fiscal year budget proposal. In May 2023, Governor Newsom released the May Budget Revision. The Governor's May Budget Revision provided clarification to the Governor's January proposed budget.

In preparing for the 2023/24 budget, it is necessary to estimate the District's beginning fund balances. The process for determining this beginning balance is to update the 2022/23 budget for any changes that have taken place since the Second Interim Report. This Estimated Actuals Report will then project the ending fund balance for 2022/23 which can then be carried over as the beginning fund balances for 2023/24.

### **Budget Guidelines**

- The 2023/24 District budget shall support the attainment of the goals related to the Board of Trustees and shall support the District's Local Control Accountability Plan (LCAP).
- Funds for step and column increases are included in the budget to provide fair and equitable compensation for employees as defined in the collective bargaining agreements.
- Salary schedule adjustments will not be budgeted until negotiations are complete.
- Staffing ratios may be utilized to provide services to students at all grade levels.



- Beginning fund balances will be based on the estimated ending fund balances for the 2022/23 fiscal year.
- As required by the Education Code, the Reserve for Economic Uncertainties (REU) will be maintained at the minimum reserve level of 3% of General Fund expenditures and other financing uses. Under no circumstances will the REU be allowed to drop below the 3% required reserve level.
- The ending General Fund balance will be classified as non-spendable, restricted, committed, assigned, reserve for economic uncertainties, and unassigned.
- The Routine Restricted Maintenance account will be budgeted at a minimum level of at least 3%.
- A budget calendar will be used as a planning guide for budget development.
- General Fund Categorical programs, when funded separately, with the exception of the Special Education Program, will be self-supporting.
- Special Education Program contribution costs to the General Fund may be maintained at the level of prior-year support. Any increases to contribution costs must be approved as part of the budget development process.
- The Cafeteria program shall not encroach on the General Fund.
- State and Federal programs will be charged the allowable direct and indirect support costs using the District rate unless otherwise directed by the program guidelines.
- Sites will not carry over any remaining balances from their original Unrestricted General Fund discretionary allocations unless a plan has been submitted and approved by the Board.
- Restricted General Fund ending balances will be carried forward to the next fiscal year in accordance with the terms and conditions of the grantor.
- The District will not forward fund categorical programs without authorization from the Board of Education.
- The value of existing facilities and equipment will be preserved through a maintenance program including capital improvements and preventive maintenance.
- When a new program is recommended for implementation, the specific funding source, the major competing demand for funding and the allocation or reallocation of resources if required, will be identified.
- As a general practice, one-time funding resources will not be used for on-going expenditures; on-going expenditures will be funded through on-going revenue sources.
- All District funds will be included in the adopted budget.
- Mandates imposed by legal requirements will be met within the constraints of the overall budget.
- Requirements originating from District policies and administrative regulations will be addressed within the constraints of the overall budget.

- District long-term debt obligations will be reviewed annually.
- The adopted budget document and the First and Second Interim Reports shall include a projection of revenues, expenditures and fund balances for the next two budget years beyond 2023/24.
- The format of the adopted budget document will allow for the ready comparison of revenues, expenditures and fund balances to those of prior years.

### **Financial Assumptions**

The assumptions used in developing the Proposed Adopted Budget for 2023-24 and the multiyear projections are shown below, and incorporate the most up to date information available at the time of this report.

These assumptions reflect the guidance of the Department of Finance, School Services of California and the Orange County Department of Education and will continue to be revised and updated throughout the fiscal year.

The commitment of the Governor to fully fund the 2023-24 COLA of 8.22% is reflected in our proposed Adopted Budget, and so are the Governor's proposed cuts to the Arts & Music and Learning Recovery block grants. Any changes in the final State Budget that gets adopted by June 30<sup>th</sup> will be reflected in updated assumptions in our 1<sup>st</sup> Interim Budget revisions for 2023-24.

	<b>2023/24</b>	<b>2024/25</b>	<b>2025-26</b>
Statutory COLA	8.22%	3.94%	3.29%
Special Education COLA	8.22%	3.94%	3.29%
State Categorical COLA	8.22%	3.94%	3.29%
Federal COLA	0.00%	0.00%	0.00%
Unrestricted Lottery Revenue	\$170 Per ADA	\$170 Per ADA	\$170 Per ADA
Restricted Lottery Revenue	\$67 Per ADA	\$67 Per ADA	\$67 Per ADA

Mandated Block Grant	\$72.84 Per 9-12 ADA	\$75.71 Per 9-12 ADA	\$78.20 Per 9-12 ADA
Certificated Step/Column Percentage Increase	1.05%	0.98%	1.62%
Classified Step/Column Percentage Increase	1.87%	1.73%	1.42%
STRS Employer Rate	19.10%	19.10%	19.10%
PERS Employer Rate	26.68%	27.70%	28.30%
OASDI	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
Workers Compensation	1.50%	1.50%	1.50%
State Unemployment Insurance	0.05%	0.05%	0.05%
OPEB (Retiree)	1.50%	1.50%	1.50%
Health & Welfare Increase	8.4% (Published rates)	5.0% (Projected)	5.0% (Projected)
Indirect Cost LEA Allowable rate	9.53%	7.68%	5.00%
Consumer Price Index	3.54%	3.02%	2.64%
Interest Rate on 10 Year Treasuries	3.13%	2.81%	2.90%

**Revenues:**

- Other State income, rents and leases, and other local income are projected at the same levels in 2023/24 and subsequent years as in 2022/23, adjusted for Interest rates, COLA, Mandated Cost reimbursement rates and Lottery revenue rate assumptions as shown above.
- Local income does not include ASB and Booster Club donations, which are budgeted as received and reported under Fund 08 - ASB at year end.

### ***Expenditures:***

- Step and column costs for the 2023/24 and 2024/25 fiscal years are projected at the rates shown above. These rates are updated annually during Budget development and are represented as a % cost increase over the respective labor partner group salaries and benefits.
- Certificated Cost of Step/Column marks a significant jump in 2025-26 due to a large number of teachers who will reach a Step milestone in that year.
  - Teachers' salaries do not step between years 13, 17, 20 and 23 of service.
  - In 2025/26, we are projected to have approx. 160 teachers moving to the next major salary step milestone.
- Class size ratios are assumed to remain unchanged.
- Books and supplies are inflated by CPI for each year, after deducting prior year one-time expenditures.
- The Special Education excess costs (costs paid to other districts for educating our special education students) have been assumed to remain flat for each year.
- Fringe benefits are budgeted at the statutory projected rates shown above.
- Carryovers and one-time expenditures are removed from the multi-year expenditure projections.
- Indirect costs are projected at the rates shown above.
- Salary increases per the settled negotiations and the MOU language with our labor unions are reflected in proposed Budget for 2023/24 and the Multi Year Projections for 2024/25 and 2025/26 as follows:

#### FY 2023/24

- On schedule salary increase of 3.00% Effective 7/01/2023
- Additional On schedule salary increase of 3.58% Effective 7/01/2023 as a result of the MOU language, and assuming a Funded COLA of 8.22% for 2023/24, which results in a total ongoing increase of 6.58% for 2023/24 (80% of the Projected Funded Statutory COLA for 2023/24)
- Off Schedule onetime payment of 3.00% payable in June 2024

#### FY 2024/25

- On schedule salary increase of 2.96% Effective 7/01/2024 (75% of the projected Funded Statutory COLA of 3.94% for 2024/25)
- Off Schedule onetime payment of 2.50% payable in June 2025

#### FY 2025/26

- Zero / No Assumptions for on schedule salary increase.
- Zero / No Assumptions for off Schedule onetime payment.

## **BUDGET PRESSURES**

### **Budget Deficits**

- The 2023/24 Proposed Budget shows an Unrestricted deficit projected at \$403k for this Fiscal year. This Deficit does not constitute a structural deficit as it includes a onetime planned expenditure of \$2.95M for 10 CNG school busses. Furthermore, the 2023/24 Budget was developed with conservative assumptions, such as projecting salaries and benefits for vacant positions for the whole year. We expect to get closer to a balanced budget for the 1<sup>st</sup> and 2<sup>nd</sup> Interim Budget Reports.
- The projections for the 2024/25 and 2025/26 fiscal years start to show a different picture. Unrestricted Deficits of \$4M and \$3.1M respectively are program planned deficits, which will be reassessed throughout the 2025/26 school year.
- Starting in 2024/25, we start to feel the effect of sustained levels of enrollment losses on our LCFF revenues. The loss of revenue had been delayed and smoothed out over 3 years with the advent of Ed Code 42238.05 that allowed LEA's to be funded on the 3 prior year average ADA.
- The following section provides a breakdown of the Unrestricted deficit projected for 2024/25, demonstrating how revenue growth is not keeping up with expenditure growth.

### **Revenue Growth**

<b><u>Unrestricted General Fund</u></b>	<b><u>2023-24</u></b>	<b><u>2024-25</u></b>	<b><u>Change</u></b>	<b><u>% Change</u></b>
LCFF	\$ 184,446,833	\$ 187,514,831	\$ 3,067,998	1.66%
Interest Revenue	\$ 2,000,000	\$ 1,795,527	\$ (204,473)	-10.22%
Indirect Cost	\$ 1,518,050	\$ 1,210,595	\$ (307,455)	-20.25%
Transfer from Fund 17	\$ 577,112	\$ -	\$ (577,112)	-100.00%
<b><u>Revenue Growth</u></b>			<b><u>\$ 1,978,958</u></b>	

- Our current assumptions for further enrollment declines will translate to LCFF revenue growth in 2024/25 of only 1.66%, compared to the projected COLA of 3.94% for 2024/25,
- Coupled with other revenue losses adding up to \$1M, our unrestricted revenue will only grow by \$1.98M in 2024/25

### Expenditure Growth

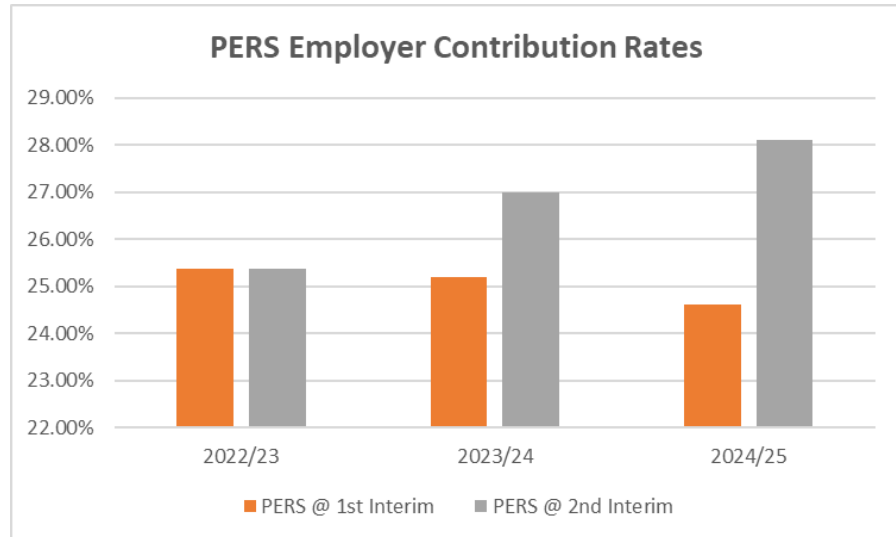
- Switching over to the Unrestricted expenditure side, the below table shows that our ongoing expenditures for 2024/25 are projected to grow \$5.7M compared to 2023/24, which is what creates a planned structural deficit, due to program enhancements and loss of revenue.

<b>Unrestricted General Fund</b>	<b>2023-24</b>	<b>2024-25</b>	<b>Change</b>	<b>% Change</b>
Certificated Salaries	\$ 74,212,612	\$ 76,772,326	\$ 2,559,714	3.45%
Classified Salaries	\$ 21,954,383	\$ 22,880,309	\$ 925,926	4.22%
Employee Benefits *	\$ 39,837,607	\$ 44,018,547	\$ 4,180,940	10.49%
Books & Supplies	\$ 8,570,867	\$ 8,829,707	\$ 258,840	3.02%
Services	\$ 17,475,157	\$ 17,731,571	\$ 256,414	1.47%
Capital Expenditures *	\$ 3,811,256	\$ 744,756	\$ (3,066,500)	-80.5%
Contributions	\$ 22,286,784	\$ 23,514,972	\$ 1,228,188	5.5%
Transfers out	\$ 3,250,000	\$ 2,650,000	\$ (600,000)	-18.5%
<b><u>Expenditure Growth</u></b>			<b>\$ 5,743,522</b>	

*\* Adjusted for one-time expenditures and expenditure transfers*

- In 2022/23, our Enrollment was down 258 students (adjusted to include Adult Transition Students) compared to 2021/22, and with the latest enrollment numbers that we are seeing through Month 9 of the current school year, we are projecting a further enrollment decline of 335 students for 2023/24. In the out years, we revert our assumptions to the 5-year average losses, and project an annual rate of enrollment decline of 150 students per year.
- Employee Benefits Costs continue to increase as a % of our total unrestricted expenditures, \$39.8M, \$44M and \$44.8M (23.56%, 25.24%, and 25.54% of unrestricted expenditures) for 2023/24, 2024/25 and 2025/26 respectively.
- While the cost of the employer paid state retirement pension for STRS seems to have stabilized for the next two Fiscal Years at 19.10%, it remains at historically high levels and creates significant pressure on our budget.

- The cost of the employer paid state retirement pension for PERS on the other hand is now projected to rise significantly over the next two years, after appearing to level off back in December.



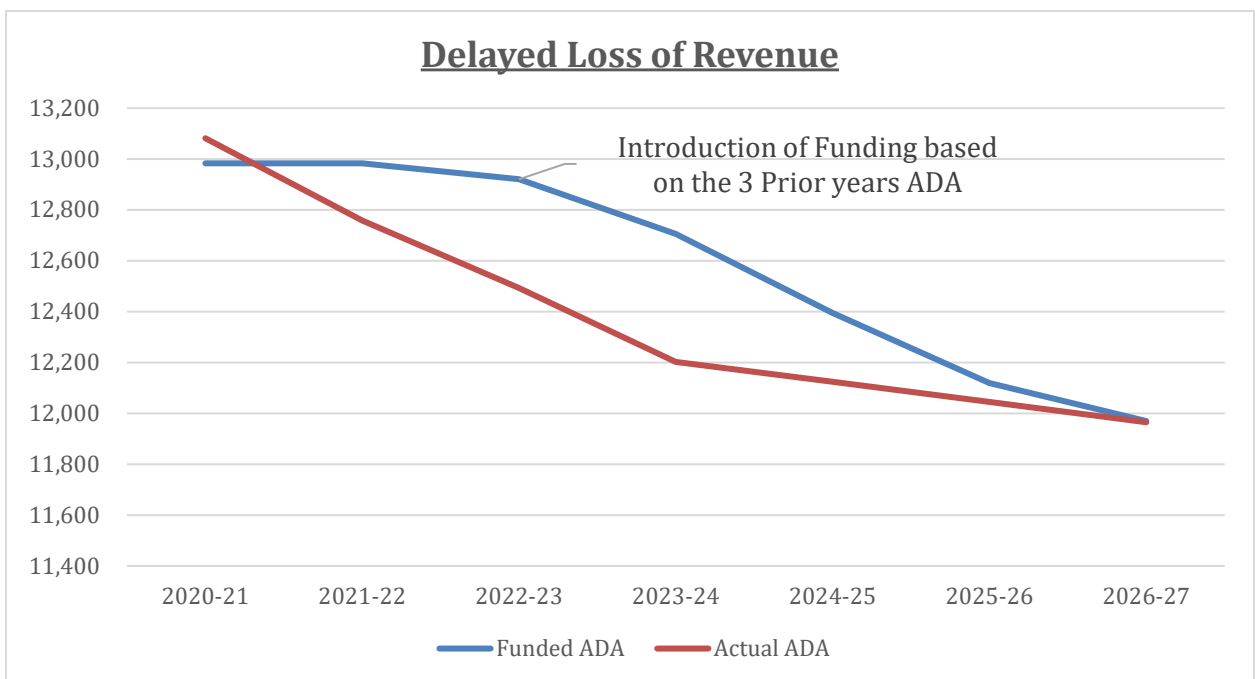
- Additionally, the cost of our fully funded and uncapped health and welfare benefit plans remain the single most uncertain line item in our Budget. The published rates from our health care providers for 2023/24 constitute an increase of 8.4% in cost on average compared to 2022/23, even higher than our assumption of a 7.5% increase in rates. Going forward, we project further increases of 5% annually.
- State Unemployment employer costs is now projected to return to the Pre-COVID levels of 0.050% starting in 2023/24 compared to the 0.50% rate that we had for the past two fiscal years, which represents annual savings of about \$400k for the district.

## **CASH FLOW**

- The State has reverted to the normal schedule for principal apportionments of the State Aid component of LCFF funding, according to the “5-5-9” schedule (5% paid in July, 5% paid in August, and 9% paid in each of the following 10 months) after two years of COVID related deferrals and deferral repayments.
- The Fullerton Joint Union High School District has a very strong cash position, which is not projected to dip below \$59M at any point in this fiscal year 2023/24 or the following fiscal year 2024/25.
- The cash flow position is helped by the infusion of one-time funding (including ESSER III, Art, Music and Instructional Materials Discretionary grant, and the Learning Recovery Emergency Block grant) that are being apportioned but will take years to be fully expended.

## **ENROLLMENT AND ADA**

- The District's Census day enrollment count for the 2022/23 School year had a net 258 student loss (adjusted to include enrollment for Adult Transition Students)
- Based on current Enrollment numbers as of Month 9 of the current school year, we are projecting Enrollment on Census Day for 2023/24 to be around 12,838, a further loss of 335 students.
- Our P2 certified ADA numbers came in at 12,358, or 93.81% of Census Day Enrollment.
- Over the next three school years, we are projecting continued return to normalcy for our attendance rates, and we are using 94.00%, 94.50 and 95.00 % as our ADA% relative to Census Day Enrollment assumptions for the 2023/24 and 2024/25 and 2025/26 school years respectively.
- Since the District is in declining enrollment, the 2023/24, 2024/25, and 2025/26 Local Control Funding Formula revenues are projected to be based on the new method of using the average of the prior 3 years' ADA to calculate our "Funded ADA", but despite using this ADA average, we are still going to experience large declines in Funded ADA and Funding levels.





- This new method of using a 3-year average ADA for funding purposes can only do so much in smoothing out the delayed impact to revenue that had been anticipated as a result of declining enrollment and attendance losses caused by the pandemic.
- This new method of calculating funding, does not provide long term relief from the reality of declining enrollment and a funding model that is still based on attendance.

*The table below lists in summary format the pertinent changes in student enrollment and P-2 ADA from 2008-2009 onwards.*

	<b>District Enrollment Count</b>	<b>Change</b>	<b>District P-2 ADA</b>	<b>P-2 ADA Change</b>	<b>ADA /Census Day Enrollment</b>
2008/09	16,343		14,611		89.4%
2009/10	15,130	(1,213)	14,121	(490)	93.3%
2010/11	14,726	(404)	14,012	(109)	95.2%
2011/12	14,782	56	14,109	97	95.4%
2012/13	14,608	(174)	13,916	(193)	95.3%
2013/14	14,501	(107)	13,907	(9)	95.9%
2014/15	14,396	(105)	13,849	(58)	96.2%
2015/16	14,235	(161)	13,637	(212)	95.8%
2016/17	13,983	(252)	13,425	(212)	96.0%
2017/18	13,901	(82)	13,265	(160)	95.4%
2018/19	13,695	(206)	13,080	(185)	95.5%
2019/20	13,630	(65)	13,003	(77)	95.4%
* 2020/21	13,473	(157)	13,003	—	96.5%
2021/22	13,431	(42)	12,618	(385)	93.95%
2022/23	13,173	(258)	12,358	(260)	93.81%
2023/24 Projected	12,838	(335)	12,068	(290)	94.00%

2024/205 Projected	12,688	(150)	11,990	(78)	94.50%
2024/205 Projected	12,538	(150)	11,911	(79)	95.00%

*\* 2020/21 - The District's P-2 ADA shows a decrease of 0 students from prior year numbers, which is due to a waiver by the State to keep District ADA the same as in 2019/20 due to COVID.*

## **LOCAL CONTROL FUNDING FORMULA (LCFF)**

Under LCFF, the District shall plan for program needs based on input from a variety of Community Partners including administrators, certificated and classified staff, bargaining unit associations, parents, and students. This information is used to develop the District's Local Control Accountability Plan (LCAP). The District budgets LCFF funds in support of the LCAP.

### ***The primary components of LCFF***

#### **Base grant**

The base grant is the core component of LCFF and is meant to be used to fund the "Core Program" for ALL students. The base grant entitlement is allocated based on grade span tiers that are adjusted annually in line with COLA.

#### **Supplemental and Concentration grants**

The Supplemental and Concentration grants components of LCFF are meant to be used to fund "Increased" and/or "Improved" services above and beyond the "Base/Core Program", which principally directed towards and effective in meeting the LEA's goals for unduplicated pupils.

Unduplicated Pupils refers to students who are either: English learners, meet income or categorical eligibility requirements for free or reduced-price meals under the National School Lunch Program, or are foster youth. "Unduplicated count" means that each pupil is counted only once even if the pupil meets more than one of these criteria

Supplemental and concentration grants are calculated based on the percentage of "unduplicated pupils" enrolled in the LEA on Census Day Divided by total enrollment.

The Fullerton Joint Union High School District has not qualified to receive Concentration grant funding in recent years, because our Unduplicated Pupil Percentage has not exceeded the 55% thresholds required to receive Concentration grant funding.

However, based on our projections, our Unduplicated Pupil %, which is measured based on a three-year rolling average, will exceed the 55% threshold for the first time starting in 2023/24 and thereafter.

The reason we believe that we are able to capture more of our students that qualify is that since the COVID pandemic and the advent of Universal meals for all students, we are now allowed to capture students' family income data using the Alternative Income Survey during Data Confirmation rather than having to rely solely on the Free and Reduced Lunch applications.

### ***Unduplicated Student Population***

	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25 Projected</b>	<b>2025/26 Projected</b>
Unduplicated Student Count <i>District Only</i>	7,941	7,997	7,703	7,613	7,523
Unduplicated Pupil % <i>Single Year %</i>	59.3%	60.9%	60.2%	60.2%	60.2%
Funded Unduplicated Pupil % <i>Three Year Rolling Average</i>	51.7%	54.7%	60.1%	60.5%	60.2%

### ***LCFF Funding***

	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24 Projected</b>	<b>2024/25 Projected</b>	<b>2025/26 Projected</b>
Base Grant	\$128,797,502	\$145,135,225	\$154,516,505	\$156,706,542	\$158,319,101
Grade Span Adjustment	\$3,350,680	\$3,778,065	\$4,012,413	\$4,078,285	\$4,111,707
Supplemental Grant	\$13,669,408	\$16,297,070	\$19,067,858	\$19,442,101	\$19,566,415
Concentration Grant	—	----	\$5,296,451	\$5,706,254	\$5,521,835
Add ons: <i>Targeted Instructional Improv.</i>	\$841,861	\$841,861	\$841,861	\$841,861	\$841,861

Add ons: <i>Home to school transportation</i>	\$657,683	\$657,683	\$711,745	\$739,788	\$764,127
<b><u>Total LCFF Entitlement</u></b>	<b><u>\$147,317,134</u></b>	<b><u>\$166,709,904</u></b>	<b><u>\$184,446,833</u></b>	<b><u>\$187,514,831</u></b>	<b><u>\$189,125,046</u></b>

While considered Unrestricted dollars, the Supplemental & Concentration grants components of LCFF should be treated more like Restricted funds as they are meant specifically to fund “Increased” and/or “Improved” services, which principally directed towards meeting the LEA’s goals for unduplicated pupils as outlined in the LCAP plan.

<b>MINIMUM PROPORTIONALITY PERCENTAGE</b>					
	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>
Supplemental & Concentration Grants	\$13,669,408	\$16,297,070	\$24,364,309	\$25,148,355	\$25,088,250
Target % to Increase or Improve Services	10.34%	10.94%	15.37%	15.64%	15.45%

Starting in 2023/24, our LCAP plan and corresponding programs and services will have to be increased to account for the new funds that we are expecting to receive from the Concentration grant component of the LCFF as outlined in the above table.

## **LABOR UNION NEGOTIATIONS**

The District has settled negotiations with both the Fullerton Secondary Teachers Organization (FSTO) and the California School Employees Association (CSEA) for the 2022/23, 2023/24, and 2024/25 years. Both FSTO and CSEA have settled for the following:

- FY 2021/22 - 4.5% one-time payment
- FY 2022/23 - 4.5% on-schedule increase, plus trigger language if the final 2022/23 COLA is above the projected 5.33% (as of the agreement date) COLA, where there will be an additional increase to the on-salary schedule at 80% of the COLA.

***Actual % salary increases applied Effective July 1, 2022 = 5.484%***

- FY 2023/24 – At a minimum, the agreed upon 3% on-schedule increase to the 2022-23 salary schedule, and a one-time 3% payment (as articulated in the negotiated 2022-2025 FSTO collective bargaining agreement), **OR** if it results in a larger total on-going salary increase, 80% of the funded 2023-24 statutory COLA, as determined at the time of the adopted California State budget, and a one-time 3% payment. As of this report, the COLA has been determined at 8.22% and the Governor has committed to fully fund the COLA in his latest May revise.
- 2024/25 - Automatic trigger language where 75% of the final Department of Finance COLA will be applied to the salary schedule. An additional 2.5% one-time payment will also be made. As of this report, the projected COLA is 3.94%.

## **FINANCIAL HIGHLIGHTS – UNRESTRICTED**

Changes from the 2022/23 Estimated Actuals To the 2023/24 Proposed Budget					
<u>UNRESTRICTED GENERAL FUND</u>					
		<u>2022/23 Est. Actuals</u>	<u>2023/24 Proposed Budget</u>	<u>Change</u>	<u>Explanations</u>
GENERAL FUND REVENUES:					
	Local Control Funding Formula Revenue Sources	166,709,904	184,446,833	17,736,929	See LCFF Section of this report for detailed analysis
	Federal Revenues	599,000	741,000	142,000	Increase in JROTC rates
	Other State Revenues	4,463,036	4,451,329	-11,707	
	Other Local Revenues	3,847,400	3,986,400	139,000	Increases in Interest Revenues and facility use revenues
<u>TOTAL REVENUES</u>		<u>175,619,340</u>	<u>193,625,562</u>	<u>18,006,222</u>	
EXPENDITURES:					
	Certificated Salaries	62,136,608	74,212,612	12,076,004	\$5.4M for salary increases + Step & Column

					<p>\$1.5m for creation of Mental Health Specialist and Program Specialists</p> <p>\$1M to fund mid-year hires from previous year (7 Cert + 2 Mgmt.)</p> <p>\$2.6M in one-time off schedule payment</p> <p>\$1.5m in various stipends and substitute pay</p>
	Classified Salaries	17,817,422	21,954,383	4,136,961	<p>\$1.5M for salary increases + Step &amp; Column</p> <p>\$1M for creation of Athletic Trainer positions</p> <p>\$0.9M to fully fund previous year mid-year hires (28)</p> <p>\$0.7M in one-time off schedule payment</p>
	Employee Benefits	37,663,463	39,837,607	2,174,144	<p>\$3M for STRS and PERS increases, offset by \$2.2M from the AMIM Block grant</p> <p>\$1.7M for Health and Welfare rate increase</p> <p>(\$0.4)M decrease for SUI rate decrease</p>
	Books and Supplies	8,700,509	8,570,867	-129,642	Savings in per unit cost of Chromebooks
	Services and Operating Costs	18,434,233	17,475,157	-959,076	Decrease in onetime facility discretionary projects
	Capital Outlay	2,263,262	3,811,256	1,547,994	<p>(\$1.76)M decrease in construction contracts</p> <p>\$3.2M for purchase of 10 CNG school busses</p>
	Other Outgo - Debt Service	4,628,000	4,850,000	222,000	EC onetime projects

Other Outgo - Transfers of Indirect Costs	-1,188,073	-1,643,429	-455,356	Increase in Indirect rate charged
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>150,455,424</u></b>	<b><u>169,068,453</u></b>	<b><u>18,613,029</u></b>	
<b><u>Excess (Deficiency) of Revenues over Expenditures</u></b>	<b><u>25,163,916</u></b>	<b><u>24,557,109</u></b>	<b><u>-606,807</u></b>	
<b>Other Financing Sources/Uses</b>				
Inter Fund Transfers in	805,177	577,112	-228,065	Transferring the last of the funds from Fund 17 back into General Fund
Inter Fund Transfers out	-3,844,010	-3,250,000	594,010	Deferred maintenance projects fast tracked in 2022/23
Contributions	-21,666,588	-22,286,784	-620,196	Higher level of required contribution to RMA, and higher levels of contributions to SPED
<b>Total Other Financing Sources / Uses</b>	<b>-24,705,421</b>	<b>-24,959,672</b>	<b>-254,251</b>	
<b>Net Increase (Decrease) in Fund Balance</b>	<b>458,495</b>	<b>-402,563</b>		
<b>BEGINNING FUND BALANCE</b>	<b>49,331,302</b>	<b>49,789,797</b>	<b>458,495</b>	
<b>ENDING FUND BALANCE</b>	<b>49,789,797</b>	<b>49,387,234</b>	<b>-402,563</b>	

## **FINANCIAL HIGHLIGHTS – RESTRICTED**

Changes from the 2022/23 Estimated Actuals To the 2023/24 Proposed Budget					
<u>RESTRICTED GENERAL FUND</u>					
		<u>2022/23 Est. Actuals</u>	<u>2023/24 Proposed Budget</u>	<u>Change</u>	<u>Explanations</u>
GENERAL FUND REVENUES:					
	Local Control Funding Formula Revenue Sources	---	---	---	
	Federal Revenues	15,424,171	19,961,791	4,537,620	Revenues associated with the remaining funds in the ESSER and ELO grants
	Other State Revenues	27,201,570	12,477,579	-14,723,991	Revenues from the onetime block grants recognized in the 2022/23 school year
	Other Local Revenues	11,085,742	10,534,019	-551,723	Loss of SPED revenue from the SELPA due to declining ADA
<u>TOTAL REVENUES</u>		<u>53,711,483</u>	<u>42,973,389</u>	<u>-10,738,094</u>	
EXPENDITURES:					
	Certificated Salaries	15,160,279	15,458,403	298,124	\$0.3M in one-time off schedule payment
	Classified Salaries	7,025,105	8,074,935	1,049,830	\$0.5M for Instructional aides paid from the ELO grant  \$0.5M in one-time off schedule payment
	Employee Benefits	17,458,204	19,678,949	2,220,745	\$2.2M in STRS cost offset charged to the AMIM Block grant
	Books and Supplies	7,715,851	3,871,771	-3,844,080	\$3.8m decrease in one-time purchases for books and supplies
	Services and Operating Costs	11,161,074	10,347,242	-813,832	Decrease in consultant and third-party providers usage



					from restricted programs and one-time funds
	Capital Outlay	3,777,015	8,991,520	5,214,505	\$5M in Esser III facilities projects
	Other Outgo - Debt Service	1,580,614	750,000	-830,614	Reduction in SPED county services payments
	Other Outgo - Transfers of Indirect Costs	1,005,941	1,518,050	512,109	Increase in Indirect rate
	<b><u>TOTAL EXPENDITURES</u></b>	<b><u>64,884,083</u></b>	<b><u>68,690,870</u></b>	<b><u>3,806,787</u></b>	
	<b><u>Excess (Deficiency) of Revenues over Expenditures</u></b>	<b><u>(11,172,600)</u></b>	<b><u>(25,717,481)</u></b>	<b><u>(14,544,881)</u></b>	
<b>Other Financing Sources/Uses</b>					
	Inter Fund Transfers in	---	---	---	
	Inter Fund Transfers out	---	---	---	
	Contributions	21,666,588	22,286,784	620,196	Higher level of required contribution to RMA, and higher levels of contributions to SPED
	<b>Total Other Financing Sources / Uses</b>	21,666,588	22,286,784	620,196	
	<b>Net Increase (Decrease) in Fund Balance</b>	<b>10,493,988</b>	<b>(3,430,697)</b>		
	<b>BEGINNING FUND BALANCE</b>	<b>10,700,658</b>	<b>21,194,646</b>	<b>10,493,988</b>	
	<b>ENDING FUND BALANCE</b>	<b>21,194,646</b>	<b>17,763,949</b>	<b>(3,430,697)</b>	

## **Fund End Balance and Reserves**

Senate Bill (SB) 751 included trigger language for a reserves cap limiting District reserve to 10% for non-basic aid districts above 2,500 ADA. The cap is defined as any assigned and unassigned categories of fund balance in the General Fund (01) and the Special Reserve Fund for other than Capital Outlay (17), inclusive, in excess of 10% of total General Fund expenditures.

Any funds that are in the committed portion of the fund balance, meaning that the Board of Education acted to set aside the funds, are not subject to reserve cap limits.

### ***Components of Fund End Balance and Reserve Projections***

<b><u>General Fund</u></b>	<b><u>2022-23</u></b>	<b><u>2023-24</u></b>	<b><u>2024-25</u></b>	<b><u>2024-25</u></b>
	<b><u>Estimated Actuals</u></b>	<b><u>Adopted Budget</u></b>	<b><u>Projected</u></b>	<b><u>Projected</u></b>
Beginning Fund Balance	\$ 60,031,960	\$ 70,984,442	\$ 67,151,183	\$ 61,710,166
<b><u>Ending Fund Balance</u></b>	<b><u>\$ 70,984,442</u></b>	<b><u>\$ 67,151,183</u></b>	<b><u>\$ 61,710,166</u></b>	<b><u>\$ 55,560,959</u></b>
<b><u>Components of Fund End Balance</u></b>				
Non-Spendable	\$ 145,000.00	\$ 145,000	\$ 145,000	\$ 145,000
Restricted Balance	\$ 21,194,645.52	\$ 17,763,949	\$ 16,328,851	\$ 13,315,648
Committed Balance	\$ 28,122,884.82	\$ 25,141,302	\$ 21,787,228	\$ 18,677,589
Assigned Balance	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainty	\$ 6,630,000.00	\$ 7,240,000	\$ 7,040,000	\$ 7,030,000
Unassigned / Unappropriated	\$ 14,891,912.00	\$ 16,860,932	\$ 16,409,088	\$ 16,392,723
<b><u>Ending Fund Balance</u></b>	<b><u>\$ 70,984,442.34</u></b>	<b><u>\$ 67,151,183</u></b>	<b><u>\$ 61,710,166</u></b>	<b><u>\$ 55,560,959</u></b>

The primary reason for maintaining adequate reserve levels is to allow the District governance team the ability to be more strategic in reducing expenditures when faced with a financial crisis. Adequate reserves protect our students, employees, and the public.

## **Budget Approval and Adoption**

California Education Code requires each school district's board of education to submit an Adopted Budget each year to the County Superintendent along with self-certification about the ability to continue paying obligations in the current and two subsequent budgetary years.

In submitting the 2023/24 Adopted Budget Report, the Board of Trustees understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

The County Superintendent will then review and approve the district's budget for the current fiscal year 2023/24 and two subsequent fiscal years.

## **APPENDIX**

### **DESCRIPTION OF DISTRICT FUNDS**

In addition to the **General Fund (Fund 1)**, which is used to operate the schools, the District operates other special purpose funds as authorized or required by law. The funds are as follows:

**CAFETERIA SPECIAL REVENUE FUND (Fund 13)** — The Cafeteria Special Revenue Fund Records Federal, State and Local income and expenditures associated with operation of the District's food service program.

**DEFERRED MAINTENANCE FUND (Fund 14)** — This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes.

**SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL PROJECTS (Fund 17)** — The Special Reserve Fund for other than capital projects was designated by the Board to serve as an emergency reserve for the General Fund.

**SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS (Fund 20)** – This fund may be used to account for amounts the District has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for the postemployment benefit plan.

**BUILDING FUND (Fund 21)** — The Building Fund reflects proceeds from sale of real property and Certificates of Participation (COPs and Measure C Bonds) which can only be used to support the acquisition or construction of major capital facilities.

**CAPITAL FACILITIES FUND - Developer Fees (Fund 25)** — The Capital Facilities Fund records fees levied upon developers or other agencies as a condition of approving a development project. These funds are used to provide additional school facilities for the increased growth associated with increased development.

**COUNTY SCHOOL FACILITIES FUND (Fund 35)** — The apportionments authorized by the State Allocation Board for new facility construction and modernization projects.

**SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS (Fund 40)** — The Special Reserve Fund for capital outlay projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. Other authorized revenues are proceeds from the sale of real property, rentals and leases of real property and excess amounts sufficient to pay all unpaid bond obligations. Authorized transfers must be expended for capital outlay purposes. Proceeds from the sale of surplus District property were deposited to this fund.

**CAPITAL PROJECT FUND FOR BLENDED COMPONENT (Fund 49)** - This fund is used to account for capital projects financed by Mello-Roos Community Facilities Districts (CFD) and similar entities that are considered blended component units of the District.

**BOND INTEREST AND REDEMPTION FUND (Fund 51)** — This fund is used for the repayment of bonds issued for the District.

**DEBT SERVICE FUND (Fund 52)** - This fund is used to account for the accumulation of resources for the payment of principal and interest on bonds issued by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the LEA under generally accepted accounting principles (GAAP).

**SELF-INSURANCE FUND (Fund 67)** — The Self Insurance Fund is used to record the Other Post-Employment Benefits (OPEB) that are the contracted obligation of the District for the self-insured vision and dental plans.

## **BUDGET DEVELOPMENT CALENDAR**

The Budget Development Calendar presents an overview of the District's budget process identifying key events. The calendar ensures adequate planning time and compliance with State mandated requirements. The dates outlined below are subject to minor changes depending on Board meetings and the receipt of timely information from the State.

<b>June</b>	Review and adopt 2023/24 Budget and Budget Development Calendar
<b>July</b>	File 2023/24 SACS budget documents with County Superintendent of Schools
	State certifies the 2023/24 advance principal apportionment
<b>August</b>	Recalculate 2023/24 revenue and expenditures to reflect any changes required by the Budget Act within 45 days after the budget bill is signed by the Governor; Provide for public review and approve any necessary changes
	County Office of Education review and approve the 2023/24 Adopted Budget
<b>September</b>	Adopt 2023/24 Gann Limit resolution and Certify 2022/23 Unaudited Actuals; File with County Superintendent of Schools
<b>September through December</b>	Monitor developments in Sacramento and communicate with all employee and community partners
	Identify and assess potential future actions requiring long lead time to analyze/implement, including alignment of budget with district goals and objectives
	Engage community partners in Local Control and Accountability Program (LCAP) process

<b>December</b>	Prepare and approve 2023/24 First Interim Report and provide budget analysis
<b>January</b>	Approve 2022/23 audit report
	Develop estimate of 2024/25 enrollment and ADA
	Review Governor's proposed 2024/25 State budget and impact on District
	Begin discussions with Department and Site budget administrators regarding 2024/25 budget development
<b>February</b>	Present 2024/25 preliminary budget assumptions and projections
	2024/25 Budget priorities defined
	Prepare 2024/25 preliminary staffing and master schedule projections
	Review 2024/25 budget projections
	Develop 2024/25 budget options
<b>March</b>	Prepare and approve 2023/24 Second Interim Report and provide budget analysis
	Revise 2024/25, 2025/26 and 2026/27 enrollment projections and staffing allocations
<b>March - May</b>	Revise 2024/25 income projections and expenditure budgets using latest projected State Budget COLA/data, as adjusted by the May Revise
	Estimate 2023/24 General Fund ending balance and complete the Estimated Actuals Report
	Prepare proposed 2024/25 budget
<b>June</b>	Present 2024/25 proposed budget and District Goals and Objectives to Board of Education
	Publish dates and locations for public inspection and public hearing
	Have proposed 2024/25 budget available for inspection
	Adopt 2024/25 Local Control and Accountability Program (LCAP)
	Conduct public hearing
	Adopt proposed 2024/25 budget and District objectives

## **SCHOOL FINANCE GLOSSARY**

<b>APPORTIONMENTS</b>	Federal or State funds distributed to school districts or other governmental units according to established formulas.
<b>APPROPRIATIONS</b>	Funds set aside or budgeted by the State or local school districts for a specific time period and specific purpose.
<b>ADA - AVERAGE</b>	The number of students present on each school day throughout the year, divided by the total number of school days in the school year.
<b>DAILY ATTENDANCE</b>	ADA approximates 96% of the average enrollment statewide. A school district's LCFF revenue is based on its ADA.
<b>BUDGET ACT</b>	The legislative vehicle for the State's budget appropriations. The Constitution requires that it be passed by a two-thirds vote of each house and sent to the Governor by June 15 each year. The Governor may reduce or delete, but not increase, individual items.
<b>CAPITAL OUTLAY</b>	Amount paid for the acquisition of or addition to fixed assets including land or existing buildings, initial or additional equipment, major renovation or reconstruction, or new schools.
<b>CATEGORICAL AID</b>	Funds from the State or Federal government granted to qualifying school districts for children with special needs, such as educationally handicapped or for special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose.
<b>CERTIFICATED</b>	Employees who are required by the State to hold teaching credentials, including full-time, part-time, substitute or temporary teachers and most administrators.
<b>EMPLOYEES</b>	
<b>CLASSIFIED</b>	
<b>EMPLOYEES</b>	School employees who are not required to hold teaching credentials, such as secretaries, custodians, bus drivers, and some management personnel.
<b>COST OF LIVING</b>	An increase in funding tied to economic factors.
<b>ALLOWANCE (COLA)</b>	Major repairs of buildings and equipment which have been postponed by the school district. Some matching State funds are available to districts which establish a deferred maintenance program.
<b>DEFERRED</b>	
<b>MAINTENANCE</b>	
<b>DEFICITS</b>	Funding shortfalls which occur whenever the State appropriations are insufficient to fund local district and county entitlements.

<b>EDUCATION REVENUE AUGMENTATION FUND (ERAF)</b>	Local tax revenue that has been moved from other areas to replace funds that were formerly apportioned by the State. The net effect is no change in funds.
<b>ENDING BALANCE</b>	The ending balance is made up of the resources that are required or remain after expenditures are deducted from the total budget amount.
<b>ESL — ENGLISH AS A SECOND LANGUAGE</b>	This is a term used to refer to categorical and non-categorical aid used to support bilingual education.
<b>EVERY STUDENT SUCCEEDS ACT (ESSA)</b>	On December 10, 2015 this Federal law replaced No Child Left Behind. This law upholds the protections for disadvantaged and high-need students; requires that all students be taught to high academic standards; and ensures that information be provided to educators, families, students, and communities through annual statewide assessments.
<b>FTE — FULL TIME EQUIVALENT</b>	Term used to indicate an employee or combination of employees working an equivalent number of hours per day or per week to constitute a full-time position.
<b>INDIRECT SUPPORT</b>	Charges for routine services which are not performed for a specific program, but which benefit many programs. These costs are allocated per a State formula to the programs that benefit from them.
<b>MANDATED COSTS</b>	School district expenditures which occur as a result of Federal or State law, court decisions, administrative regulations, or initiative measures.
<b>MASTER PLAN FOR SPECIAL EDUCATION</b>	California categorical program for the education of all handicapped children originally enacted in 1980 and amended frequently since then.
<b>NO CHILD LEFT BEHIND (NCLB)</b>	Federal law enacted in 2002 that was the primary driver in school and student accountability nationwide. This legislation requires every state system of public education to implement a Statewide accountability program that measures the “adequate yearly progress” of students, programs, and schools over time through the collection and analysis of disaggregated data. On December 10, 2015 the Every Student Succeeds Act (ESEA) superseded NCLB.
<b>PROPOSITION 13 (1978)</b>	An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing taxes or levy other new taxes.

**PERS — PUBLIC  
EMPLOYEES'  
RETIREMENT SYSTEM**

State retirement program for non-certificated employees. State law requires that classified employees, school districts, and the State contribute to the Public Employees' Retirement System.

**RESERVES**

Funds required by law to be maintained in a school district budget from year to year to provide for future expenditures or to offset future losses, for working capital, or for other purposes.

**SCHOOL SITE COUNCIL**

Parents, students, teachers, and other staff selected by their peers to prepare a school plan and to assist in seeing that the planned activities are carried out and evaluated.

**SELPA**

Special Education Local Plan Area. Several districts combine resources to serve the needs of the Special Education students more efficiently than can be accomplished individually.

**SECOND PRINCIPAL  
APPORTIONMENT**

The second statutory date (June 25) by which the Department of Education must recalculate district and county funding entitlements.

**SECURED ROLL TAXES**

Local taxes based upon the assessed value of stationary property, such as land and buildings.

**SHORTFALL**

An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

**SPECIAL EDUCATION**

Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. Federal law PL 94-142 requires that all handicapped children between 3 and 21 years be provided a free and appropriate education.

**STRS – STATE  
TEACHERS' RETIREMENT  
SYSTEM**

State retirement program for certificated employees. State law requires certificated employees, school districts, and the State to contribute to the State Teachers' Retirement System.

**TITLE I**

Title I is a Federal grant for integrating programs that teach to the highest level of achievement attainable. Distribution reflects a greater concentration of funds in lower income areas.



			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	166,709,904.00	0.00	166,709,904.00	184,446,833.00	0.00	184,446,833.00	10.6%
2) Federal Revenue		8100-8299	599,000.00	15,424,170.67	16,023,170.67	741,000.00	19,961,791.00	20,702,791.00	29.2%
3) Other State Revenue		8300-8599	4,463,036.00	27,201,570.64	31,664,606.64	4,451,329.00	12,477,579.00	16,928,908.00	-46.5%
4) Other Local Revenue		8600-8799	3,847,400.00	11,085,742.00	14,933,142.00	3,986,400.00	10,534,019.00	14,520,419.00	-2.8%
5) TOTAL, REVENUES			175,619,340.00	53,711,483.31	229,330,823.31	193,625,562.00	42,973,389.00	236,598,951.00	3.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	62,136,608.46	15,160,279.42	77,296,887.88	74,212,612.00	15,458,403.00	89,671,015.00	16.0%
2) Classified Salaries		2000-2999	17,817,422.00	7,025,105.16	24,842,527.16	21,954,383.00	8,074,935.00	30,029,318.00	20.9%
3) Employee Benefits		3000-3999	37,663,462.81	17,458,203.63	55,121,666.44	39,837,607.00	19,678,949.00	59,516,556.00	8.0%
4) Books and Supplies		4000-4999	8,700,509.27	7,715,850.73	16,416,360.00	8,570,867.00	3,871,771.00	12,442,638.00	-24.2%
5) Services and Other Operating Expenditures		5000-5999	18,434,232.58	11,161,074.39	29,595,306.97	17,475,157.00	10,347,242.00	27,822,399.00	-6.0%
6) Capital Outlay		6000-6999	2,263,262.06	3,777,015.34	6,040,277.40	3,811,256.00	8,991,520.00	12,802,776.00	112.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,628,000.00	1,580,614.00	6,208,614.00	4,850,000.00	750,000.00	5,600,000.00	-9.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,188,073.00)	1,005,941.00	(182,132.00)	(1,643,429.00)	1,518,050.00	(125,379.00)	-31.2%
9) TOTAL, EXPENDITURES			150,455,424.18	64,884,083.67	215,339,507.85	169,068,453.00	68,690,870.00	237,759,323.00	10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,163,915.82	(11,172,600.36)	13,991,315.46	24,557,109.00	(25,717,481.00)	(1,160,372.00)	-108.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	805,177.00	0.00	805,177.00	577,112.00	0.00	577,112.00	-28.3%
b) Transfers Out		7600-7629	3,844,010.00	0.00	3,844,010.00	3,250,000.00	0.00	3,250,000.00	-15.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(21,666,588.00)	21,666,588.00	0.00	(22,286,784.00)	22,286,784.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,705,421.00)	21,666,588.00	(3,038,833.00)	(24,959,672.00)	22,286,784.00	(2,672,888.00)	-12.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			458,494.82	10,493,987.64	10,952,482.46	(402,563.00)	(3,430,697.00)	(3,833,260.00)	-135.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	49,331,302.00	10,700,657.88	60,031,959.88	49,789,796.82	21,194,645.52	70,984,442.34	18.2%
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)			49,331,302.00	10,700,657.88	60,031,959.88	49,789,796.82	21,194,645.52	70,984,442.34	18.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,331,302.00	10,700,657.88	60,031,959.88	49,789,796.82	21,194,645.52	70,984,442.34	18.2%
2) Ending Balance, June 30 (E + F1e)			49,789,796.82	21,194,645.52	70,984,442.34	49,387,233.82	17,763,948.52	67,151,182.34	-5.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	21,194,645.52	21,194,645.52	0.00	17,763,948.52	17,763,948.52	-16.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	28,122,884.82	0.00	28,122,884.82	25,141,302.00	0.00	25,141,302.00	-10.6%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,630,000.00	0.00	6,630,000.00	7,240,000.00	0.00	7,240,000.00	9.2%
Unassigned/Unappropriated Amount		9790	14,891,912.00	0.00	14,891,912.00	16,860,931.82	0.00	16,860,931.82	13.2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

DescriptionResource CodesObject 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	4,498,266.00	4,498,266.00				
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	4,498,266.00	4,498,266.00				
<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	(4,498,266.00)	(4,498,266.00)				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	68,592,636.00	0.00	68,592,636.00	79,990,975.00	0.00	79,990,975.00	16.6%
Education Protection Account State Aid - Current Year		8012	8,438,938.00	0.00	8,438,938.00	13,966,532.00	0.00	13,966,532.00	65.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	267,703.00	0.00	267,703.00	267,703.00	0.00	267,703.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,905,305.00	0.00	2,905,305.00	2,967,020.00	0.00	2,967,020.00	2.1%
County & District Taxes									
Secured Roll Taxes		8041	60,952,248.00	0.00	60,952,248.00	60,872,617.00	0.00	60,872,617.00	-0.1%
Unsecured Roll Taxes		8042	1,861,686.00	0.00	1,861,686.00	1,936,275.00	0.00	1,936,275.00	4.0%
Prior Years' Taxes		8043	1,029,244.00	0.00	1,029,244.00	1,029,244.00	0.00	1,029,244.00	0.0%
Supplemental Taxes		8044	1,773,378.00	0.00	1,773,378.00	2,920,996.00	0.00	2,920,996.00	64.7%
Education Revenue Augmentation Fund (ERAF)		8045	8,282,436.00	0.00	8,282,436.00	8,620,814.00	0.00	8,620,814.00	4.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,606,330.00	0.00	12,606,330.00	11,874,657.00	0.00	11,874,657.00	-5.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			166,709,904.00	0.00	166,709,904.00	184,446,833.00	0.00	184,446,833.00	10.6%
<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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			166,709,904.00	0.00	166,709,904.00	184,446,833.00	0.00	184,446,833.00	10.6%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,504,359.00	2,504,359.00	0.00	2,313,976.00	2,313,976.00	-7.6%
Special Education Discretionary Grants		8182	0.00	878,264.00	878,264.00	0.00	505,318.00	505,318.00	-42.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,026,331.00	2,026,331.00		2,026,331.00	2,026,331.00	0.0%
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		356,895.00	356,895.00		294,235.00	294,235.00	-17.6%
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)	
Title III, Part A, English Learner Program	4203	8290		464,571.00	464,571.00		434,323.00	434,323.00	-6.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		702,181.00	702,181.00		799,359.00	799,359.00	13.8%
Career and Technical Education	3500-3599	8290		276,716.00	276,716.00		305,000.00	305,000.00	10.2%
All Other Federal Revenue	All Other	8290	599,000.00	8,214,853.67	8,813,853.67	741,000.00	13,283,249.00	14,024,249.00	59.1%
TOTAL, FEDERAL REVENUE			599,000.00	15,424,170.67	16,023,170.67	741,000.00	19,961,791.00	20,702,791.00	29.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	850,000.00	0.00	850,000.00	850,000.00	0.00	850,000.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,210,213.00	871,084.00	3,081,297.00	2,048,160.00	827,986.00	2,876,146.00	-6.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		3,143,594.00	3,143,594.00		2,520,042.00	2,520,042.00	-19.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,402,823.00	23,186,892.64	24,589,715.64	1,553,169.00	9,129,551.00	10,682,720.00	-56.6%
TOTAL, OTHER STATE REVENUE			4,463,036.00	27,201,570.64	31,664,606.64	4,451,329.00	12,477,579.00	16,928,908.00	-46.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	200,000.00	0.00	200,000.00	177,500.00	0.00	177,500.00	-11.3%
Interest		8660	1,500,000.00	0.00	1,500,000.00	2,000,000.00	0.00	2,000,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	379,650.00	0.00	379,650.00	431,650.00	0.00	431,650.00	13.7%
Other Local Revenue									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,767,750.00	305,690.00	2,073,440.00	1,377,250.00	210,803.00	1,588,053.00	-23.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		10,780,052.00	10,780,052.00		10,323,216.00	10,323,216.00	-4.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,847,400.00	11,085,742.00	14,933,142.00	3,986,400.00	10,534,019.00	14,520,419.00	-2.8%
TOTAL, REVENUES			175,619,340.00	53,711,483.31	229,330,823.31	193,625,562.00	42,973,389.00	236,598,951.00	3.2%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	50,288,677.00	10,402,018.52	60,690,695.52	57,611,272.00	10,381,052.00	67,992,324.00	12.0%
Certificated Pupil Support Salaries		1200	3,799,424.00	2,331,855.36	6,131,279.36	4,072,301.00	2,609,560.00	6,681,861.00	9.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,323,677.00	732,119.00	8,055,796.00	10,285,516.00	376,156.00	10,661,672.00	32.3%
Other Certificated Salaries		1900	724,830.46	1,694,286.54	2,419,117.00	2,243,523.00	2,091,635.00	4,335,158.00	79.2%
TOTAL, CERTIFICATED SALARIES			62,136,608.46	15,160,279.42	77,296,887.88	74,212,612.00	15,458,403.00	89,671,015.00	16.0%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,383,415.00	3,847,917.00	5,231,332.00	1,557,488.00	4,871,371.00	6,428,859.00	22.9%
Classified Support Salaries		2200	7,321,184.00	2,127,215.92	9,448,399.92	8,400,928.00	2,298,906.00	10,699,834.00	13.2%
Classified Supervisors' and Administrators' Salaries		2300	2,468,063.00	202,886.00	2,670,949.00	2,391,757.00	236,624.00	2,628,381.00	-1.6%
Clerical, Technical and Office Salaries		2400	5,648,335.00	696,841.37	6,345,176.37	7,850,847.00	581,784.00	8,432,631.00	32.9%
Other Classified Salaries		2900	996,425.00	150,244.87	1,146,669.87	1,753,363.00	86,250.00	1,839,613.00	60.4%
TOTAL, CLASSIFIED SALARIES			17,817,422.00	7,025,105.16	24,842,527.16	21,954,383.00	8,074,935.00	30,029,318.00	20.9%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	12,542,290.52	10,063,840.39	22,606,130.91	11,906,778.00	12,356,147.00	24,262,925.00	7.3%
PERS		3201-3202	4,226,734.00	1,603,455.29	5,830,189.29	5,364,521.00	1,289,079.00	6,653,600.00	14.1%
OASDI/Medicare/Alternative		3301-3302	2,358,380.86	730,020.32	3,088,401.18	2,803,627.00	848,871.00	3,652,498.00	18.3%
Health and Welfare Benefits		3401-3402	15,360,029.00	4,324,723.70	19,684,752.70	16,762,265.00	4,502,591.00	21,264,856.00	8.0%
Unemployment Insurance		3501-3502	421,853.81	67,122.36	488,976.17	69,167.00	17,566.00	86,733.00	-82.3%
Workers' Compensation		3601-3602	1,486,979.39	322,090.06	1,809,069.45	1,478,643.00	333,156.00	1,811,799.00	0.2%
OPEB, Allocated		3701-3702	1,267,195.23	346,951.51	1,614,146.74	1,452,606.00	331,539.00	1,784,145.00	10.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			37,663,462.81	17,458,203.63	55,121,666.44	39,837,607.00	19,678,949.00	59,516,556.00	8.0%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	114,157.74	724,834.00	838,991.74	140,575.00	579,486.00	720,061.00	-14.2%
Books and Other Reference Materials		4200	2,745.00	0.00	2,745.00	3,050.00	0.00	3,050.00	11.1%
Materials and Supplies		4300	6,412,705.57	5,411,315.84	11,824,021.41	7,467,893.00	2,646,481.00	10,114,374.00	-14.5%
Noncapitalized Equipment		4400	2,170,900.96	1,579,700.89	3,750,601.85	959,349.00	645,804.00	1,605,153.00	-57.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,700,509.27	7,715,850.73	16,416,360.00	8,570,867.00	3,871,771.00	12,442,638.00	-24.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	150,000.00	5,540,353.17	5,690,353.17	150,000.00	4,547,773.00	4,697,773.00	-17.4%
Travel and Conferences		5200	514,719.23	302,998.37	817,717.60	590,192.00	167,234.00	757,426.00	-7.4%
Dues and Memberships		5300	64,651.00	3,461.00	68,112.00	140,359.00	6,061.00	146,420.00	115.0%
Insurance		5400 - 5450	1,636,534.47	0.00	1,636,534.47	1,317,108.00	0.00	1,317,108.00	-19.5%
Operations and Housekeeping Services		5500	5,537,011.00	0.00	5,537,011.00	5,195,500.00	0.00	5,195,500.00	-6.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,018,886.92	1,615,077.81	3,633,964.73	2,281,241.00	1,163,721.00	3,444,962.00	-5.2%
Transfers of Direct Costs		5710	(51,966.70)	51,966.70	0.00	(54,402.00)	54,402.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(800.00)	0.00	(800.00)	(800.00)	0.00	(800.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,561,899.66	2,917,886.09	10,479,785.75	6,719,789.00	4,144,138.00	10,863,927.00	3.7%
Communications		5900	1,003,297.00	729,331.25	1,732,628.25	1,136,170.00	263,913.00	1,400,083.00	-19.2%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,434,232.58	11,161,074.39	29,595,306.97	17,475,157.00	10,347,242.00	27,822,399.00	-6.0%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	398,652.15	2,444,828.05	2,843,480.20	153,400.00	6,795,064.00	6,948,464.00	144.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,864,609.91	1,332,187.29	3,196,797.20	3,627,856.00	2,196,456.00	5,824,312.00	82.2%
Equipment Replacement		6500	0.00	0.00	0.00	30,000.00	0.00	30,000.00	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,263,262.06	3,777,015.34	6,040,277.40	3,811,256.00	8,991,520.00	12,802,776.00	112.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	12,500.00	12,500.00	0.00	12,500.00	12,500.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	150,000.00	150,000.00	0.00	12,500.00	12,500.00	-91.7%
Payments to County Offices		7142	1,800,000.00	1,418,114.00	3,218,114.00	2,000,000.00	725,000.00	2,725,000.00	-15.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	2,828,000.00	0.00	2,828,000.00	2,850,000.00	0.00	2,850,000.00	0.8%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,628,000.00	1,580,614.00	6,208,614.00	4,850,000.00	750,000.00	5,600,000.00	-9.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,005,941.00)	1,005,941.00	0.00	(1,518,050.00)	1,518,050.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(182,132.00)	0.00	(182,132.00)	(125,379.00)	0.00	(125,379.00)	-31.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,188,073.00)	1,005,941.00	(182,132.00)	(1,643,429.00)	1,518,050.00	(125,379.00)	-31.2%
TOTAL, EXPENDITURES			150,455,424.18	64,884,083.67	215,339,507.85	169,068,453.00	68,690,870.00	237,759,323.00	10.4%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	805,177.00	0.00	805,177.00	577,112.00	0.00	577,112.00	-28.3%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			805,177.00	0.00	805,177.00	577,112.00	0.00	577,112.00	-28.3%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,844,010.00	0.00	3,844,010.00	3,250,000.00	0.00	3,250,000.00	-15.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,844,010.00	0.00	3,844,010.00	3,250,000.00	0.00	3,250,000.00	-15.5%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(21,666,588.00)	21,666,588.00	0.00	(22,286,784.00)	22,286,784.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(21,666,588.00)	21,666,588.00	0.00	(22,286,784.00)	22,286,784.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(24,705,421.00)	21,666,588.00	(3,038,833.00)	(24,959,672.00)	22,286,784.00	(2,672,888.00)	-12.0%

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	166,709,904.00	0.00	166,709,904.00	184,446,833.00	0.00	184,446,833.00	10.6%
2) Federal Revenue		8100-8299	599,000.00	15,424,170.67	16,023,170.67	741,000.00	19,961,791.00	20,702,791.00	29.2%
3) Other State Revenue		8300-8599	4,463,036.00	27,201,570.64	31,664,606.64	4,451,329.00	12,477,579.00	16,928,908.00	-46.5%
4) Other Local Revenue		8600-8799	3,847,400.00	11,085,742.00	14,933,142.00	3,986,400.00	10,534,019.00	14,520,419.00	-2.8%
5) TOTAL, REVENUES			175,619,340.00	53,711,483.31	229,330,823.31	193,625,562.00	42,973,389.00	236,598,951.00	3.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	77,236,033.60	41,399,314.74	118,635,348.34	84,592,324.00	39,275,107.00	123,867,431.00	4.4%
2) Instruction - Related Services	2000-2999		18,114,203.27	3,346,368.73	21,460,572.00	22,674,345.00	3,339,637.00	26,013,982.00	21.2%
3) Pupil Services	3000-3999		16,018,236.30	7,298,777.79	23,317,014.09	19,118,430.00	9,583,883.00	28,702,313.00	23.1%
4) Ancillary Services	4000-4999		1,969,707.00	0.00	1,969,707.00	1,765,070.00	0.00	1,765,070.00	-10.4%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		369,588.00	0.00	369,588.00	360,000.00	0.00	360,000.00	-2.6%
7) General Administration	7000-7999		13,469,057.86	1,277,133.83	14,746,191.69	13,697,162.00	1,687,142.00	15,384,304.00	4.3%
8) Plant Services	8000-8999		18,650,598.15	9,981,874.58	28,632,472.73	22,011,122.00	14,055,101.00	36,066,223.00	26.0%
9) Other Outgo	9000-9999		4,628,000.00	1,580,614.00	6,208,614.00	4,850,000.00	750,000.00	5,600,000.00	-9.8%
10) TOTAL, EXPENDITURES			150,455,424.18	64,884,083.67	215,339,507.85	169,068,453.00	68,690,870.00	237,759,323.00	10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			25,163,915.82	(11,172,600.36)	13,991,315.46	24,557,109.00	(25,717,481.00)	(1,160,372.00)	-108.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		805,177.00	0.00	805,177.00	577,112.00	0.00	577,112.00	-28.3%
b) Transfers Out	7600-7629		3,844,010.00	0.00	3,844,010.00	3,250,000.00	0.00	3,250,000.00	-15.5%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(21,666,588.00)	21,666,588.00	0.00	(22,286,784.00)	22,286,784.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,705,421.00)	21,666,588.00	(3,038,833.00)	(24,959,672.00)	22,286,784.00	(2,672,888.00)	-12.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			458,494.82	10,493,987.64	10,952,482.46	(402,563.00)	(3,430,697.00)	(3,833,260.00)	-135.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		49,331,302.00	10,700,657.88	60,031,959.88	49,789,796.82	21,194,645.52	70,984,442.34	18.2%
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)			49,331,302.00	10,700,657.88	60,031,959.88	49,789,796.82	21,194,645.52	70,984,442.34	18.2%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,331,302.00	10,700,657.88	60,031,959.88	49,789,796.82	21,194,645.52	70,984,442.34	18.2%
2) Ending Balance, June 30 (E + F1e)			49,789,796.82	21,194,645.52	70,984,442.34	49,387,233.82	17,763,948.52	67,151,182.34	-5.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores	9712		70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	21,194,645.52	21,194,645.52	0.00	17,763,948.52	17,763,948.52	-16.2%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		28,122,884.82	0.00	28,122,884.82	25,141,302.00	0.00	25,141,302.00	-10.6%
d) Assigned									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		6,630,000.00	0.00	6,630,000.00	7,240,000.00	0.00	7,240,000.00	9.2%
Unassigned/Unappropriated Amount	9790		14,891,912.00	0.00	14,891,912.00	16,860,931.82	0.00	16,860,931.82	13.2%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	2,448,919.00	2,448,919.00
6300	Lottery: Instructional Materials	1,244,232.00	1,244,232.00
6512	Special Ed: Mental Health Services	24,685.12	24,685.12
6546	Mental Health-Related Services	1,032,362.76	1,032,362.76
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	4,202,291.00	2,000,000.00
7311	Classified School Employee Professional Development Block Grant	39,092.00	20,000.00
7412	A-G Access/Success Grant	1,668,923.00	1,668,923.00
7413	A-G Learning Loss Mitigation Grant	625,672.00	625,672.00
7415	Classified School Employee Summer Assistance Program	297,641.64	147,641.64
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	959,314.00	0.00
7435	Learning Recovery Emergency Block Grant	7,818,489.00	7,818,489.00
7810	Other Restricted State	343,382.00	243,382.00
9010	Other Restricted Local	489,642.00	489,642.00
Total, Restricted Balance		21,194,645.52	17,763,948.52



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	2,403,497.22	2,403,497.22	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,403,497.22	2,403,497.22	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,403,497.22	2,403,497.22	0.0%
2) Ending Balance, June 30 (E + F1e)			2,403,497.22	2,403,497.22	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	2,403,497.22	2,403,497.22	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		
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		

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

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

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,403,497.22	2,403,497.22	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,403,497.22	2,403,497.22	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,403,497.22	2,403,497.22	0.0%
2) Ending Balance, June 30 (E + F1e)			2,403,497.22	2,403,497.22	0.0%
Components of Ending Fund Balance					

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,403,497.22	2,403,497.22	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	2,403,497.22	2,403,497.22
Total, Restricted Balance		2,403,497.22	2,403,497.22



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	2,108,306.00	2,515,950.00	19.3%
3) Other State Revenue		8300-8599	2,255,532.00	2,568,489.00	13.9%
4) Other Local Revenue		8600-8799	274,206.00	305,317.00	11.3%
5) TOTAL, REVENUES			4,638,044.00	5,389,756.00	16.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,363,487.00	1,548,985.00	13.6%
3) Employee Benefits		3000-3999	621,562.00	717,008.00	15.4%
4) Books and Supplies		4000-4999	2,247,369.00	1,521,097.00	-32.3%
5) Services and Other Operating Expenditures		5000-5999	119,467.00	76,725.00	-35.8%
6) Capital Outlay		6000-6999	863,412.00	1,069,650.00	23.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	182,132.00	125,379.00	-31.2%
9) TOTAL, EXPENDITURES			5,397,429.00	5,058,844.00	-6.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(759,385.00)	330,912.00	-143.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(759,385.00)	330,912.00	-143.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,909,336.00	2,149,951.00	-26.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,909,336.00	2,149,951.00	-26.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,909,336.00	2,149,951.00	-26.1%
2) Ending Balance, June 30 (E + F1e)			2,149,951.00	2,480,863.00	15.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,149,951.00	2,480,863.00	15.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	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	2,108,306.00	2,515,950.00	19.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,108,306.00	2,515,950.00	19.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,255,532.00	2,568,489.00	13.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,255,532.00	2,568,489.00	13.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	176,826.00	201,400.00	13.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	45,806.00	62,612.00	36.7%
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	51,574.00	41,305.00	-19.9%
TOTAL, OTHER LOCAL REVENUE			274,206.00	305,317.00	11.3%
TOTAL, REVENUES			4,638,044.00	5,389,756.00	16.2%
<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	1,177,680.00	1,318,763.00	12.0%
Classified Supervisors' and Administrators' Salaries		2300	135,067.00	164,261.00	21.6%
Clerical, Technical and Office Salaries		2400	50,740.00	65,961.00	30.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,363,487.00	1,548,985.00	13.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	237,734.00	298,041.00	25.4%
OASDI/Medicare/Alternative		3301-3302	103,758.00	84,587.00	-18.5%
Health and Welfare Benefits		3401-3402	229,678.00	298,680.00	30.0%
Unemployment Insurance		3501-3502	6,755.00	583.00	-91.4%
Workers' Compensation		3601-3602	23,652.00	16,601.00	-29.8%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	19,985.00	18,516.00	-7.4%
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			621,562.00	717,008.00	15.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	301,125.00	151,097.00	-49.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	1,946,244.00	1,370,000.00	-29.6%
TOTAL, BOOKS AND SUPPLIES			2,247,369.00	1,521,097.00	-32.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,558.00	2,050.00	-55.0%
Dues and Memberships		5300	400.00	400.00	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	30,950.00	29,600.00	-4.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	800.00	800.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	82,759.00	43,875.00	-47.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			119,467.00	76,725.00	-35.8%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	553,520.00	920,000.00	66.2%
Equipment		6400	309,892.00	149,650.00	-51.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			863,412.00	1,069,650.00	23.9%
<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	182,132.00	125,379.00	-31.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			182,132.00	125,379.00	-31.2%
TOTAL, EXPENDITURES			5,397,429.00	5,058,844.00	-6.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,108,306.00	2,515,950.00	19.3%
3) Other State Revenue		8300-8599	2,255,532.00	2,568,489.00	13.9%
4) Other Local Revenue		8600-8799	274,206.00	305,317.00	11.3%
5) TOTAL, REVENUES			4,638,044.00	5,389,756.00	16.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,605,637.00	4,013,465.00	-12.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		182,132.00	125,379.00	-31.2%
8) Plant Services	8000-8999		609,660.00	920,000.00	50.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,397,429.00	5,058,844.00	-6.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(759,385.00)	330,912.00	-143.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(759,385.00)	330,912.00	-143.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,909,336.00	2,149,951.00	-26.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,909,336.00	2,149,951.00	-26.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,909,336.00	2,149,951.00	-26.1%
2) Ending Balance, June 30 (E + F1e)			2,149,951.00	2,480,863.00	15.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,149,951.00	2,480,863.00	15.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,397,575.00	1,728,487.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	586,495.00	586,495.00
5460	Child Nutrition: CACFP COVID- 19 Emergency Operational Costs Reimbursement (ECR)	57,862.00	57,862.00
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	108,019.00	108,019.00
Total, Restricted Balance		2,149,951.00	2,480,863.00

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	50,000.00	10,000.00	-80.0%
5) TOTAL, REVENUES			50,000.00	10,000.00	-80.0%
<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	15,000.00	19,000.00	26.7%
5) Services and Other Operating Expenditures		5000-5999	4,474,067.59	2,581,000.00	-42.3%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,499,067.59	2,610,000.00	-42.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,449,067.59)	(2,600,000.00)	-41.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,194,009.59	2,600,000.00	-18.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,194,009.59	2,600,000.00	-18.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,255,058.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,255,058.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,255,058.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,255,058.00	0.00	-100.0%
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		
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>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	50,000.00	10,000.00	-80.0%
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			50,000.00	10,000.00	-80.0%
TOTAL, REVENUES			50,000.00	10,000.00	-80.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,000.00	10,000.00	0.0%
Noncapitalized Equipment		4400	5,000.00	9,000.00	80.0%
TOTAL, BOOKS AND SUPPLIES			15,000.00	19,000.00	26.7%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,133,067.59	2,250,000.00	-28.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,341,000.00	331,000.00	-75.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,474,067.59	2,581,000.00	-42.3%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	10,000.00	10,000.00	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			10,000.00	10,000.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,499,067.59	2,610,000.00	-42.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	3,194,009.59	2,600,000.00	-18.6%
(a) TOTAL, INTERFUND TRANSFERS IN			3,194,009.59	2,600,000.00	-18.6%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,194,009.59	2,600,000.00	-18.6%

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	50,000.00	10,000.00	-80.0%
5) TOTAL, REVENUES			50,000.00	10,000.00	-80.0%
<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		4,499,067.59	2,610,000.00	-42.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,499,067.59	2,610,000.00	-42.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,449,067.59)	(2,600,000.00)	-41.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,194,009.59	2,600,000.00	-18.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,194,009.59	2,600,000.00	-18.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,255,058.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,255,058.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,255,058.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,255,058.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	0.00	-100.0%
5) TOTAL, REVENUES			8,000.00	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>			8,000.00	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	805,177.00	577,112.00	-28.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(805,177.00)	(577,112.00)	-28.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(797,177.00)	(577,112.00)	-27.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,374,289.00	577,112.00	-58.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,374,289.00	577,112.00	-58.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,374,289.00	577,112.00	-58.0%
2) Ending Balance, June 30 (E + F1e)			577,112.00	0.00	-100.0%
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	577,112.00	0.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	0.00	-100.0%
TOTAL, REVENUES			8,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	805,177.00	577,112.00	-28.3%
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			805,177.00	577,112.00	-28.3%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(805,177.00)	(577,112.00)	-28.3%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	0.00	-100.0%
5) TOTAL, REVENUES			8,000.00	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>			8,000.00	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	805,177.00	577,112.00	-28.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(805,177.00)	(577,112.00)	-28.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(797,177.00)	(577,112.00)	-27.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,374,289.00	577,112.00	-58.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,374,289.00	577,112.00	-58.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,374,289.00	577,112.00	-58.0%
2) Ending Balance, June 30 (E + F1e)			577,112.00	0.00	-100.0%
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	577,112.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
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	50,000.00	100,000.00	100.0%
5) TOTAL, REVENUES			50,000.00	100,000.00	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>			50,000.00	100,000.00	100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			50,000.00	100,000.00	100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,566,842.00	8,616,842.00	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,566,842.00	8,616,842.00	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,566,842.00	8,616,842.00	0.6%
2) Ending Balance, June 30 (E + F1e)			8,616,842.00	8,716,842.00	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	8,616,842.00	8,716,842.00	1.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	50,000.00	100,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	100,000.00	100.0%
TOTAL, REVENUES			50,000.00	100,000.00	100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	100,000.00	100.0%
5) TOTAL, REVENUES			50,000.00	100,000.00	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>			50,000.00	100,000.00	100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			50,000.00	100,000.00	100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,566,842.00	8,616,842.00	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,566,842.00	8,616,842.00	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,566,842.00	8,616,842.00	0.6%
2) Ending Balance, June 30 (E + F1e)			8,616,842.00	8,716,842.00	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	8,616,842.00	8,716,842.00	1.2%
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	2,116,593.93	2,076,012.00	-1.9%
5) TOTAL, REVENUES			2,116,593.93	2,076,012.00	-1.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	670,453.00	654,940.00	-2.3%
3) Employee Benefits		3000-3999	375,077.00	345,237.00	-8.0%
4) Books and Supplies		4000-4999	383.55	1,126,245.00	293,537.1%
5) Services and Other Operating Expenditures		5000-5999	101,004.16	62,485.00	-38.1%
6) Capital Outlay		6000-6999	10,048,469.59	17,416,802.00	73.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,930,000.00	1,500,000.00	-22.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,125,387.30	21,105,709.00	60.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(11,008,793.37)	(19,029,697.00)	72.9%
<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>			(11,008,793.37)	(19,029,697.00)	72.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,412,837.00	24,404,043.63	-31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,412,837.00	24,404,043.63	-31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,412,837.00	24,404,043.63	-31.1%
2) Ending Balance, June 30 (E + F1e)			24,404,043.63	5,374,346.63	-78.0%
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	24,401,581.63	5,371,884.63	-78.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,462.00	2,462.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,000,000.00	1,900,000.00	-5.0%
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	104,987.93	176,012.00	67.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,606.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,116,593.93	2,076,012.00	-1.9%
TOTAL, REVENUES			2,116,593.93	2,076,012.00	-1.9%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	570,894.00	583,964.00	2.3%
Clerical, Technical and Office Salaries		2400	99,559.00	70,976.00	-28.7%
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			670,453.00	654,940.00	-2.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	170,094.00	176,834.00	4.0%
OASDI/Medicare/Alternative		3301-3302	51,290.00	50,103.00	-2.3%
Health and Welfare Benefits		3401-3402	132,238.00	103,318.00	-21.9%
Unemployment Insurance		3501-3502	3,352.00	327.00	-90.2%
Workers' Compensation		3601-3602	6,705.00	9,824.00	46.5%
OPEB, Allocated		3701-3702	11,398.00	4,831.00	-57.6%
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			375,077.00	345,237.00	-8.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	383.55	1,126,245.00	293,537.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			383.55	1,126,245.00	293,537.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,850.54	0.00	-100.0%
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	21,752.92	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	72,400.70	62,485.00	-13.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			101,004.16	62,485.00	-38.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,048,469.59	17,413,553.00	73.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	3,249.00	New
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			10,048,469.59	17,416,802.00	73.3%
<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	1,150,000.00	750,000.00	-34.8%
Other Debt Service - Principal		7439	780,000.00	750,000.00	-3.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,930,000.00	1,500,000.00	-22.3%
TOTAL, EXPENDITURES			13,125,387.30	21,105,709.00	60.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>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	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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	2,116,593.93	2,076,012.00	-1.9%
5) TOTAL, REVENUES			2,116,593.93	2,076,012.00	-1.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		11,195,387.30	19,605,709.00	75.1%
9) Other Outgo	9000-9999	Except 7600-7699	1,930,000.00	1,500,000.00	-22.3%
10) TOTAL, EXPENDITURES			13,125,387.30	21,105,709.00	60.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(11,008,793.37)	(19,029,697.00)	72.9%
<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>			(11,008,793.37)	(19,029,697.00)	72.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,412,837.00	24,404,043.63	-31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,412,837.00	24,404,043.63	-31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,412,837.00	24,404,043.63	-31.1%
2) Ending Balance, June 30 (E + F1e)			24,404,043.63	5,374,346.63	-78.0%
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	24,401,581.63	5,371,884.63	-78.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,462.00	2,462.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	24,401,581.63	5,371,884.63
Total, Restricted Balance		24,401,581.63	5,371,884.63

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	1,853,084.70	2,000,000.00	7.9%
5) TOTAL, REVENUES			1,853,084.70	2,000,000.00	7.9%
<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	938,500.00	New
5) Services and Other Operating Expenditures		5000-5999	49,906.68	16,500.00	-66.9%
6) Capital Outlay		6000-6999	155,196.06	45,000.00	-71.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,140,203.58	1,000,000.00	-12.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,345,306.32	2,000,000.00	48.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			507,778.38	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			507,778.38	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,508,836.00	4,016,614.38	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,508,836.00	4,016,614.38	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,508,836.00	4,016,614.38	14.5%
2) Ending Balance, June 30 (E + F1e)			4,016,614.38	4,016,614.38	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	4,016,614.38	4,016,614.38	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>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	81,562.69	50,000.00	-38.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,751,055.71	1,950,000.00	11.4%
Other Local Revenue					
All Other Local Revenue		8699	20,466.30	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,853,084.70	2,000,000.00	7.9%
TOTAL, REVENUES			1,853,084.70	2,000,000.00	7.9%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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	938,500.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	938,500.00	New
<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	48,204.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,702.68	16,500.00	869.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,906.68	16,500.00	-66.9%
<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	155,196.06	45,000.00	-71.0%
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			155,196.06	45,000.00	-71.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	1,140,203.58	1,000,000.00	-12.3%
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)			1,140,203.58	1,000,000.00	-12.3%
TOTAL, EXPENDITURES			1,345,306.32	2,000,000.00	48.7%
<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	1,853,084.70	2,000,000.00	7.9%
5) TOTAL, REVENUES			1,853,084.70	2,000,000.00	7.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	15,000.00	New
8) Plant Services	8000-8999		205,102.74	985,000.00	380.2%
9) Other Outgo	9000-9999	Except 7600-7699	1,140,203.58	1,000,000.00	-12.3%
10) TOTAL, EXPENDITURES			1,345,306.32	2,000,000.00	48.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			507,778.38	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			507,778.38	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,508,836.00	4,016,614.38	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,508,836.00	4,016,614.38	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,508,836.00	4,016,614.38	14.5%
2) Ending Balance, June 30 (E + F1e)			4,016,614.38	4,016,614.38	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	4,016,614.38	4,016,614.38	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	4,016,614.38	4,016,614.38
Total, Restricted Balance		4,016,614.38	4,016,614.38

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	3,250.00	3,250.00	0.0%
5) TOTAL, REVENUES			3,250.00	3,250.00	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	31,000.00	31,000.00	0.0%
6) Capital Outlay		6000-6999	50,000.00	50,000.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			81,000.00	81,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(77,750.00)	(77,750.00)	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>			(77,750.00)	(77,750.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	190,766.00	113,016.00	-40.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			190,766.00	113,016.00	-40.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			190,766.00	113,016.00	-40.8%
2) Ending Balance, June 30 (E + F1e)			113,016.00	35,266.00	-68.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	113,016.00	35,266.00	-68.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,250.00	3,250.00	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			3,250.00	3,250.00	0.0%
TOTAL, REVENUES			3,250.00	3,250.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,000.00	30,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,000.00	1,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,000.00	31,000.00	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	50,000.00	50,000.00	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			50,000.00	50,000.00	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			81,000.00	81,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,250.00	3,250.00	0.0%
5) TOTAL, REVENUES			3,250.00	3,250.00	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		81,000.00	81,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			81,000.00	81,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(77,750.00)	(77,750.00)	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>			(77,750.00)	(77,750.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	190,766.00	113,016.00	-40.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			190,766.00	113,016.00	-40.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			190,766.00	113,016.00	-40.8%
2) Ending Balance, June 30 (E + F1e)			113,016.00	35,266.00	-68.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	113,016.00	35,266.00	-68.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
7710	State School Facilities Projects	113,016.00	35,266.00
Total, Restricted Balance		113,016.00	35,266.00

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	18,000.00	50,000.00	177.8%
5) TOTAL, REVENUES			18,000.00	50,000.00	177.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,300.00	1,500.00	15.4%
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			1,300.00	1,500.00	15.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			16,700.00	48,500.00	190.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	650,000.00	650,000.00	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			650,000.00	650,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			666,700.00	698,500.00	4.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,002,787.00	4,669,487.00	16.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,002,787.00	4,669,487.00	16.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,002,787.00	4,669,487.00	16.7%
2) Ending Balance, June 30 (E + F1e)			4,669,487.00	5,367,987.00	15.0%
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	4,669,487.00	5,367,987.00	15.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	18,000.00	50,000.00	177.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,000.00	50,000.00	177.8%
TOTAL, REVENUES			18,000.00	50,000.00	177.8%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,300.00	1,500.00	15.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,300.00	1,500.00	15.4%
<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			1,300.00	1,500.00	15.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	650,000.00	650,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			650,000.00	650,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			650,000.00	650,000.00	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	18,000.00	50,000.00	177.8%
5) TOTAL, REVENUES			18,000.00	50,000.00	177.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,300.00	1,500.00	15.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,300.00	1,500.00	15.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			16,700.00	48,500.00	190.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	650,000.00	650,000.00	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			650,000.00	650,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			666,700.00	698,500.00	4.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,002,787.00	4,669,487.00	16.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,002,787.00	4,669,487.00	16.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,002,787.00	4,669,487.00	16.7%
2) Ending Balance, June 30 (E + F1e)			4,669,487.00	5,367,987.00	15.0%
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	4,669,487.00	5,367,987.00	15.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	250.00	150.0%
5) TOTAL, REVENUES			100.00	250.00	150.0%
<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	17,510.00	16,525.00	-5.6%
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			17,510.00	16,525.00	-5.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(17,410.00)	(16,275.00)	-6.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,000.00	20,000.00	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			20,000.00	20,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,590.00	3,725.00	43.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	366.00	2,956.00	707.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			366.00	2,956.00	707.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			366.00	2,956.00	707.7%
2) Ending Balance, June 30 (E + F1e)			2,956.00	6,681.00	126.0%
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	2,956.00	6,681.00	126.0%
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					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100.00	150.00	50.0%
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	100.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	250.00	150.0%
TOTAL, REVENUES			100.00	250.00	150.0%
<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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING 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	17,510.00	16,525.00	-5.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,510.00	16,525.00	-5.6%
<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					
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			17,510.00	16,525.00	-5.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	20,000.00	20,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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)			20,000.00	20,000.00	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	100.00	250.00	150.0%
5) TOTAL, REVENUES			100.00	250.00	150.0%
<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		17,510.00	16,525.00	-5.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,510.00	16,525.00	-5.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(17,410.00)	(16,275.00)	-6.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,000.00	20,000.00	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			20,000.00	20,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			2,590.00	3,725.00	43.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	366.00	2,956.00	707.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			366.00	2,956.00	707.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			366.00	2,956.00	707.7%
2) Ending Balance, June 30 (E + F1e)			2,956.00	6,681.00	126.0%
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	2,956.00	6,681.00	126.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,428,356.00	12,770,449.00	11.7%
5) TOTAL, REVENUES			11,428,356.00	12,770,449.00	11.7%
<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	11,868,121.00	12,312,106.00	3.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,868,121.00	12,312,106.00	3.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(439,765.00)	458,343.00	-204.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(439,765.00)	458,343.00	-204.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,866,729.00	8,426,964.00	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,866,729.00	8,426,964.00	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,866,729.00	8,426,964.00	-5.0%
2) Ending Balance, June 30 (E + F1e)			8,426,964.00	8,885,307.00	5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,426,964.00	8,885,307.00	5.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	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	11,231,066.00	12,573,159.00	11.9%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	194,698.00	194,698.00	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	2,592.00	2,592.00	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			11,428,356.00	12,770,449.00	11.7%
TOTAL, REVENUES			11,428,356.00	12,770,449.00	11.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	4,790,000.00	5,130,000.00	7.1%
Bond Interest and Other Service Charges		7434	7,078,121.00	7,182,106.00	1.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,868,121.00	12,312,106.00	3.7%
TOTAL, EXPENDITURES			11,868,121.00	12,312,106.00	3.7%
<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	11,428,356.00	12,770,449.00	11.7%
5) TOTAL, REVENUES			11,428,356.00	12,770,449.00	11.7%
<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	11,868,121.00	12,312,106.00	3.7%
10) TOTAL, EXPENDITURES			11,868,121.00	12,312,106.00	3.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(439,765.00)	458,343.00	-204.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			(439,765.00)	458,343.00	-204.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,866,729.00	8,426,964.00	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,866,729.00	8,426,964.00	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,866,729.00	8,426,964.00	-5.0%
2) Ending Balance, June 30 (E + F1e)			8,426,964.00	8,885,307.00	5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,426,964.00	8,885,307.00	5.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	8,426,964.00	8,885,307.00
Total, Restricted Balance		8,426,964.00	8,885,307.00

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	172,660.62	168,500.35	-2.4%
5) TOTAL, REVENUES			172,660.62	168,500.35	-2.4%
<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	120,801.97	190,000.00	57.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			120,801.97	190,000.00	57.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			51,858.65	(21,499.65)	-141.5%
<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	20,000.00	20,000.00	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			(20,000.00)	(20,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			31,858.65	(41,499.65)	-230.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	447,177.00	479,035.65	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			447,177.00	479,035.65	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			447,177.00	479,035.65	7.1%
2) Ending Balance, June 30 (E + F1e)			479,035.65	437,536.00	-8.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	479,035.65	437,536.00	-8.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<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	167,213.85	165,000.00	-1.3%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	5,446.77	3,500.35	-35.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			172,660.62	168,500.35	-2.4%
TOTAL, REVENUES			172,660.62	168,500.35	-2.4%
<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	120,801.97	125,000.00	3.5%
Other Debt Service - Principal		7439	0.00	65,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			120,801.97	190,000.00	57.3%
TOTAL, EXPENDITURES			120,801.97	190,000.00	57.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	20,000.00	20,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	20,000.00	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)			(20,000.00)	(20,000.00)	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	172,660.62	168,500.35	-2.4%
5) TOTAL, REVENUES			172,660.62	168,500.35	-2.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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	120,801.97	190,000.00	57.3%
10) TOTAL, EXPENDITURES			120,801.97	190,000.00	57.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			51,858.65	(21,499.65)	-141.5%
<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	20,000.00	20,000.00	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			(20,000.00)	(20,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			31,858.65	(41,499.65)	-230.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	447,177.00	479,035.65	7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			447,177.00	479,035.65	7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			447,177.00	479,035.65	7.1%
2) Ending Balance, June 30 (E + F1e)			479,035.65	437,536.00	-8.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	479,035.65	437,536.00	-8.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
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	20,963,201.00	23,143,918.00	10.4%
5) TOTAL, REVENUES			20,963,201.00	23,143,918.00	10.4%
<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	77,500.00	77,500.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	25,615,661.00	23,066,418.00	-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			25,693,161.00	23,143,918.00	-9.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,729,960.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(4,729,960.00)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,547,193.00	1,817,233.00	-72.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,547,193.00	1,817,233.00	-72.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,547,193.00	1,817,233.00	-72.2%
2) Ending Net Position, June 30 (E + F1e)			1,817,233.00	1,817,233.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,817,233.00	1,817,233.00	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) 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	75,000.00	20,000.00	-73.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	20,858,201.00	23,123,918.00	10.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	30,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,963,201.00	23,143,918.00	10.4%
TOTAL, REVENUES			20,963,201.00	23,143,918.00	10.4%
<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	77,500.00	77,500.00	0.0%
TOTAL, EMPLOYEE BENEFITS			77,500.00	77,500.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	100,000.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	25,515,661.00	23,066,418.00	-9.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			25,615,661.00	23,066,418.00	-10.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			25,693,161.00	23,143,918.00	-9.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,963,201.00	23,143,918.00	10.4%
5) TOTAL, REVENUES			20,963,201.00	23,143,918.00	10.4%
<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		25,693,161.00	23,143,918.00	-9.9%
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			25,693,161.00	23,143,918.00	-9.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,729,960.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(4,729,960.00)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,547,193.00	1,817,233.00	-72.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,547,193.00	1,817,233.00	-72.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,547,193.00	1,817,233.00	-72.2%
2) Ending Net Position, June 30 (E + F1e)			1,817,233.00	1,817,233.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,817,233.00	1,817,233.00	0.0%

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



Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	12,358.50	12,350.00	12,920.15	12,067.72	12,050.00	12,705.90
<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>	12,358.50	12,350.00	12,920.15	12,067.72	12,050.00	12,705.90
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	126.88	126.88	126.88	126.88	126.88	126.88
b. Special Education-Special Day Class	7.52	7.52	7.52	7.52	7.52	7.52
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	134.40	134.40	134.40	134.40	134.40	134.40
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	12,492.90	12,484.40	13,054.55	12,202.12	12,184.40	12,840.30
<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

Ledger: 70 FULLERTON JUHSD

July 1 Budget Cash Flow Projections  
Fiscal Year 2023-24 - as of: 7/01/2023

Object		July	August	September	October	November	December	January	February	March	April	May	June	Total
A. BEGINNING CASH		\$81,318,768.39	\$75,881,827.90	\$66,770,972.83	\$63,268,693.30	\$61,166,493.58	\$66,409,630.93	\$101,965,015.71	\$89,579,013.58	\$80,833,739.19	\$74,952,614.15	\$88,277,291.32	\$86,006,858.82	
B. RECEIPTS														
Revenue Limit Sources														
Principal Apportionment	8010-8019	\$4,121,340.49	\$4,121,340.49	\$11,921,690.03	\$7,418,412.15	\$7,418,412.15	\$11,921,691.25	\$7,418,412.15	\$7,721,568.40	\$6,551,558.03	\$7,721,568.40	\$9,545,296.23	\$8,047,206.22	\$93,928,496.00
Property Taxes	8020-8079	\$2,138,383.00	\$178,757.70	\$1,009,399.90	\$425,567.19	\$12,943,971.48	\$27,856,420.20	\$4,234,157.05	\$320,162.43	\$4,459,311.41	\$20,505,251.79	\$7,538,365.68	\$8,879,578.17	\$90,489,326.00
Miscellaneous Funds	8080-8099	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Federal Revenue	8100-8299	\$0.00	\$2,070,572.54	\$63,442.40	\$5,693,613.76	\$69,699.17	\$857,404.78	\$498,261.67	\$171,691.92	\$3,780.55	\$174,490.51	\$1,016,814.69	\$10,083,019.02	\$20,702,791.00
Other State Revenue	8300-8599	\$0.00	\$1,118,926.71	\$724,381.78	\$345,157.18	\$4,694,829.42	\$2,827,790.59	\$34,627.24	\$42,513.47	\$667,949.00	\$4,240,767.68	\$0.00	\$2,231,964.93	\$16,928,908.00
Other Local Revenue	8600-8799	\$313,290.51	\$448,248.70	\$281,576.37	\$998,446.70	\$431,714.31	\$3,825,034.76	\$3,503,846.92	\$422,471.33	\$1,033,981.86	\$626,651.01	\$1,044,432.85	\$1,590,723.68	\$14,520,419.00
Interfund Transfers In	8910-8929	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$577,112.00	\$577,112.00
All Other Financing Sources	8931-8979	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL RECEIPTS		\$6,573,014.00	\$7,937,846.13	\$14,000,490.48	\$14,881,196.98	\$25,558,626.53	\$47,288,341.57	\$15,689,305.03	\$8,678,407.55	\$12,716,580.85	\$33,268,729.40	\$19,144,909.44	\$31,409,604.03	\$237,147,052.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	\$1,201,312.24	\$8,752,146.09	\$9,048,733.95	\$9,032,856.38	\$9,193,575.36	\$86,589.49	\$17,973,141.30	\$9,173,589.64	\$9,126,533.07	\$9,177,840.82	\$5,628,559.43	\$1,276,137.24	\$89,671,015.00
Classified Salaries	2000-2999	(\$28,863.49)	\$1,720,209.50	\$2,378,219.24	\$2,792,908.02	\$2,771,917.23	\$2,654,322.78	\$2,692,777.66	\$2,635,276.81	\$2,717,815.31	\$2,664,745.35	\$2,546,542.49	\$4,483,447.11	\$30,029,318.00
Employee Benefits	3000-3999	\$3,210,523.12	\$844,252.90	\$2,438,570.21	\$2,728,463.23	\$6,134,910.89	\$5,170,826.27	\$6,922,838.93	\$2,465,758.74	\$4,661,372.81	\$4,771,105.64	\$4,119,485.95	\$16,048,447.32	\$59,516,556.00
Books and Supplies	4000-4999	(\$88,801.54)	\$460,171.98	\$676,786.29	\$493,290.74	\$408,533.84	\$524,257.20	\$480,350.33	\$336,638.41	\$325,045.93	\$390,196.10	\$1,115,069.83	\$7,342,098.88	\$12,463,638.00
Services	5000-5999	\$227,226.76	\$1,627,781.52	\$3,358,768.32	\$2,371,066.29	\$1,504,717.32	\$1,649,374.02	\$1,943,062.40	\$1,375,461.56	\$1,016,945.09	\$1,368,165.33	\$4,293,506.44	\$7,086,323.93	\$27,822,399.00
Capital Outlay	6000-6599	\$0.00	\$334,495.24	\$56,289.35	\$1,127,788.50	\$305,224.30	\$1,190,406.60	\$423,316.43	\$1,295,421.67	\$538,375.08	\$1,174,442.46	\$2,863,728.37	\$4,350,727.00	\$13,660,215.00
Other Outgo	7000-7499	\$112,758.22	\$103,925.55	\$438,518.77	\$436,242.22	\$479,892.37	\$473,883.52	\$416,539.85	\$464,589.16	\$421,760.10	\$562,162.19	\$699,285.31	\$865,063.74	\$5,474,621.00
Interfund Transfers Out	7600-7629	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,250,000.00	\$3,250,000.00
All Other Financing Uses	7630-7699	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DISBURSEMENTS		\$4,634,155.30	\$13,842,982.78	\$18,395,886.13	\$18,982,615.38	\$20,798,771.31	\$11,749,659.89	\$30,852,026.91	\$17,746,735.99	\$18,807,847.39	\$20,108,657.88	\$21,266,177.82	\$44,702,245.22	\$241,887,762.00
D. BALANCE SHEET TRANSACTIC														
Assets														
Cash Not In Treasury	9111-9199	\$114,246.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$117,585.07)	(\$3,338.74)
Accounts Receivable	9200-9299	\$2,189,944.67	\$2,272,196.23	\$830,056.31	\$2,186,478.19	\$524,407.84	\$3,256.59	\$1,157,299.83	\$242,649.62	\$86,856.77	\$54,201.72	\$57,011.15	(\$4,556,382.57)	\$5,047,976.35
Due From Other Funds	9310-9319	\$0.00	\$932,014.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$932,014.58)	\$0.00
Stores	9320-9329	\$0.00	(\$21,960.42)	(\$29,267.16)	(\$10,743.75)	\$16,763.06	\$0.00	(\$41,647.20)	(\$4,741.33)	\$22,506.70	(\$36,580.95)	(\$7,561.68)	\$37,061.59	(\$76,171.14)
Prepaid Expenditures	9330-9339	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Current Assets	9340-9499	\$20,932.81	(\$61,971.33)	(\$361,936.49)	\$2,017.72	\$525.20	(\$571.76)	(\$47.87)	\$4,544.57	(\$4,413.92)	(\$322.48)	(\$1,033.51)	\$411,188.88	\$8,911.82
SUBTOTAL ASSETS (calc)		\$2,325,123.81	\$3,120,279.06	\$438,852.66	\$2,177,752.16	\$541,696.10	\$2,684.83	\$1,115,604.76	\$242,452.86	\$104,949.55	\$17,298.29	\$48,415.96	(\$5,157,731.75)	\$4,977,378.29
Liabilities														
Accounts Payable	9500-9599	\$9,700,923.00	\$464,954.76	(\$454,263.46)	\$178,533.48	\$58,413.97	(\$15,738.39)	(\$97,489.20)	(\$80,601.18)	(\$105,191.94)	(\$147,307.37)	\$197,580.08	(\$9,954,435.39)	(\$254,621.64)
Due To Other Funds	9610-9619	\$0.00	\$1,916,787.70	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,561,905.67)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,916,787.70)	(\$1,561,905.67)
Current Loans	9640-9649	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Deferred Revenues	9650-9659	\$0.00	\$3,944,255.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,944,255.02)	\$0.00
SUBTOTAL LIABILITIES (calc)		\$9,700,923.00	\$6,325,997.48	(\$454,263.46)	\$178,533.48	\$58,413.97	(\$15,738.39)	(\$1,659,394.87)	(\$80,601.18)	(\$105,191.94)	(\$147,307.37)	\$197,580.08	(\$15,815,478.11)	(\$1,816,527.31)
Nonoperating														
Suspense Clearing	9910-9999	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,720.12	(\$1,720.12)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL BALANCE SHEET TRANSACTIONS		(\$7,375,799.19)	(\$3,205,718.42)	\$893,116.12	\$1,999,218.68	\$483,282.13	\$16,703.10	\$2,776,719.75	\$323,054.04	\$210,141.49	\$164,605.66	(\$149,164.12)	\$10,657,746.36	\$6,793,905.60
E. NET INCREASE/DECREASE (B-F)		(\$5,436,940.49)	(\$9,110,855.07)	(\$3,502,279.53)	(\$2,102,199.72)	\$5,243,137.35	\$35,555,384.78	(\$12,386,002.13)	(\$8,745,274.39)	(\$5,881,125.04)	\$13,324,677.17	(\$2,270,432.50)	(\$2,634,894.83)	\$2,053,195.60
F. ENDING CASH (A+E)		\$75,881,827.90	\$66,770,972.83	\$63,268,693.30	\$61,166,493.58	\$66,409,630.93	\$101,965,015.71	\$89,579,013.58	\$80,833,739.19	\$74,952,614.15	\$88,277,291.32	\$86,006,858.82	\$83,371,963.99	\$2,053,195.60
G. ENDING CASH, PLUS CASH AC														\$83,371,963.99

Ledger: 70 FULLERTON JUHSD

July 1 Budget Cash Flow Projections  
Fiscal Year 2024-25 as of: 7/1/2023

Object		July	August	September	October	November	December	January	February	March	April	May	June	Total
A. BEGINNING CASH		\$83,371,963.99	\$77,903,149.67	\$67,730,161.63	\$64,331,549.11	\$59,341,551.30	\$64,493,501.40	\$102,775,038.36	\$87,332,305.87	\$79,286,868.89	\$73,662,935.51	\$88,555,222.03	\$88,045,974.62	
B. RECEIPTS														
Revenue Limit Sources														
Principal Apportionment	8010-8019	\$4,189,754.74	\$4,189,754.74	\$12,119,590.08	\$7,541,557.79	\$7,541,557.79	\$12,119,591.32	\$7,541,557.79	\$7,849,746.44	\$6,660,313.89	\$7,849,746.44	\$9,703,748.15	\$8,180,789.85	\$95,487,709.03
Property Taxes	8020-8079	\$2,174,723.16	\$181,795.55	\$1,026,553.87	\$432,799.37	\$13,163,944.24	\$28,329,818.47	\$4,306,113.27	\$325,603.35	\$4,535,093.95	\$20,853,722.66	\$7,666,474.36	\$9,030,479.72	\$92,027,121.97
Miscellaneous Funds	8080-8099	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Federal Revenue	8100-8299	\$0.00	\$742,059.36	\$22,736.72	\$2,040,498.14	\$24,979.04	\$307,279.86	\$178,568.84	\$61,531.58	\$1,354.89	\$62,534.55	\$364,409.77	\$3,613,589.26	\$7,419,542.00
Other State Revenue	8300-8599	\$0.00	\$1,307,176.74	\$846,252.93	\$403,226.98	\$5,484,695.08	\$3,303,542.62	\$40,452.98	\$49,666.00	\$780,325.82	\$4,954,241.26	\$0.00	\$2,607,474.31	\$19,777,054.72
Other Local Revenue	8600-8799	\$309,364.29	\$442,631.15	\$278,047.60	\$985,933.96	\$426,303.98	\$3,777,098.65	\$3,459,935.99	\$417,176.84	\$1,021,023.79	\$618,797.70	\$1,031,343.80	\$1,570,788.41	\$14,338,446.16
Interfund Transfers In	8910-8929	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Financing Sources	8931-8979	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL RECEIPTS		\$6,673,842.19	\$6,863,417.54	\$14,293,181.20	\$11,404,016.24	\$26,641,480.14	\$47,837,330.93	\$15,526,628.88	\$8,703,724.20	\$12,998,112.34	\$34,339,042.59	\$18,765,976.08	\$25,003,121.54	\$229,049,873.88
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	\$1,239,182.48	\$9,028,049.25	\$9,333,986.76	\$9,317,608.67	\$9,483,394.16	\$89,319.15	\$18,539,727.65	\$9,462,778.41	\$9,414,238.42	\$9,467,163.60	\$5,805,994.46	\$1,316,366.26	\$92,497,809.27
Classified Salaries	2000-2999	(\$29,506.08)	\$1,758,506.60	\$2,431,165.63	\$2,855,086.64	\$2,833,628.54	\$2,713,416.07	\$2,752,727.08	\$2,693,946.08	\$2,778,322.14	\$2,724,070.68	\$2,603,236.27	\$4,583,262.28	\$30,697,861.92
Employee Benefits	3000-3999	\$3,320,558.80	\$873,188.35	\$2,522,148.41	\$2,821,977.06	\$6,345,175.41	\$5,348,048.29	\$7,160,108.45	\$2,550,268.78	\$4,821,134.10	\$4,934,627.85	\$4,260,674.91	\$16,598,482.86	\$61,556,393.27
Books and Supplies	4000-4999	(\$90,018.93)	\$466,480.54	\$686,064.44	\$500,053.33	\$414,134.49	\$531,444.31	\$486,935.52	\$341,253.43	\$329,502.03	\$395,545.35	\$1,130,356.47	\$7,442,752.69	\$12,634,503.67
Services	5000-5999	\$213,882.85	\$1,532,189.88	\$3,161,524.30	\$2,231,825.17	\$1,416,352.64	\$1,552,514.36	\$1,828,955.86	\$1,294,687.44	\$957,224.89	\$1,287,819.68	\$4,041,369.82	\$6,670,178.81	\$26,188,525.69
Capital Outlay	6000-6599	\$0.00	\$68,347.00	\$11,501.53	\$230,439.64	\$62,366.11	\$243,234.32	\$86,495.73	\$264,691.92	\$110,005.52	\$239,972.39	\$585,142.11	\$888,978.72	\$2,791,175.00
Other Outgo	7000-7499	\$112,758.22	\$103,925.55	\$438,518.77	\$436,242.22	\$479,892.37	\$473,883.52	\$416,539.85	\$464,589.16	\$421,760.10	\$562,162.19	\$699,285.31	\$865,063.74	\$5,474,621.00
Interfund Transfers Out	7600-7629	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,650,000.00	\$2,650,000.00
All Other Financing Uses	7630-7699	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DISBURSEMENTS		\$4,766,857.32	\$13,830,687.17	\$18,584,909.84	\$18,393,232.74	\$21,034,943.71	\$10,951,860.02	\$31,271,490.13	\$17,072,215.22	\$18,832,187.21	\$19,611,361.74	\$19,126,059.36	\$41,015,085.36	\$234,490,889.82
D. BALANCE SHEET TRANSACTIC														
Assets														
Cash Not In Treasury	9111-9199	\$114,246.33	\$0.00	\$0.00	\$0.00	\$0.00	\$1,147.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$117,585.07)	(\$2,191.24)
Accounts Receivable	9200-9299	\$2,189,944.67	\$2,272,196.23	\$830,056.31	\$2,186,478.19	\$405.92	\$1,461,033.48	\$297,131.62	\$242,649.62	\$86,856.77	\$54,201.72	\$57,011.15	(\$4,556,382.57)	\$5,121,583.11
Due From Other Funds	9310-9319	\$0.00	\$932,014.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$932,014.58)	\$0.00
Stores	9320-9329	\$0.00	(\$21,960.42)	(\$29,267.16)	(\$10,743.75)	(\$29,868.30)	\$13,668.23	(\$782.00)	(\$4,741.33)	\$22,506.70	(\$36,580.95)	(\$7,561.68)	\$37,061.59	(\$68,269.07)
Prepaid Expenditures	9330-9339	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Current Assets	9340-9499	\$20,932.81	(\$61,971.33)	(\$361,936.49)	\$2,017.72	(\$5,960.35)	(\$444.88)	(\$4,447.75)	\$4,544.57	(\$4,413.92)	(\$322.48)	(\$1,033.51)	\$411,188.88	(\$1,846.73)
SUBTOTAL ASSETS (calc)		\$2,325,123.81	\$3,120,279.06	\$438,852.66	\$2,177,752.16	(\$35,422.73)	\$1,475,404.33	\$291,901.87	\$242,452.86	\$104,949.55	\$17,298.29	\$48,415.96	(\$5,157,731.75)	\$5,049,276.07
Liabilities														
Accounts Payable	9500-9599	\$9,700,923.00	\$464,954.76	(\$454,263.46)	\$178,533.48	\$419,163.60	\$79,338.27	(\$10,226.89)	(\$80,601.18)	(\$105,191.94)	(\$147,307.37)	\$197,580.08	(\$7,954,435.39)	\$2,288,466.96
Due To Other Funds	9610-9619	\$0.00	\$1,916,787.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,916,787.70)	\$0.00
Current Loans	9640-9649	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Deferred Revenues	9650-9659	\$0.00	\$3,944,255.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,944,255.02)	\$0.00
SUBTOTAL LIABILITIES (calc)		\$9,700,923.00	\$6,325,997.48	(\$454,263.46)	\$178,533.48	\$419,163.60	\$79,338.27	(\$10,226.89)	(\$80,601.18)	(\$105,191.94)	(\$147,307.37)	\$197,580.08	(\$13,815,478.11)	\$2,288,466.96
Nonoperating														
Suspense Clearing	9910-9999	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL BALANCE SHEET TRANSACTIONS		(\$7,375,799.19)	(\$3,205,718.42)	\$893,116.12	\$1,999,218.68	(\$454,586.33)	\$1,396,066.06	\$302,128.76	\$323,054.04	\$210,141.49	\$164,605.66	(\$149,164.12)	\$8,657,746.36	\$2,760,809.11
E. NET INCREASE/DECREASE (B-D)		(\$5,468,814.32)	(\$10,172,988.04)	(\$3,398,612.52)	(\$4,989,997.82)	\$5,151,950.10	\$38,281,536.96	(\$15,442,732.49)	(\$8,045,436.98)	(\$5,623,933.37)	\$14,892,286.51	(\$509,247.40)	(\$7,354,217.46)	(\$2,680,206.83)
F. ENDING CASH (A+E)		\$77,903,149.67	\$67,730,161.63	\$64,331,549.11	\$59,341,551.30	\$64,493,501.40	\$102,775,038.36	\$87,332,305.87	\$79,286,868.89	\$73,662,935.51	\$88,555,222.03	\$88,045,974.62	\$80,691,757.16	(\$2,680,206.83)
G. ENDING CASH, PLUS CASH AC														\$80,691,757.16

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:

Public Hearing:

Place: FJUHS District Office - 1051 W Bastanchury Rd. Fullerton, CA 92833

Place: FJUHS District Office -  
1051 W Bastanchury Rd.  
Fullerton, CA 92833

Date: 6/1/2023

Date: 06/06/2023

Adoption Date: 06/13/2023

Time: 6pm

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

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Rami Beshara

Telephone: (714) 870-2830

Title: Director, Fiscal Services

E-mail: rbeshara@fjuhsd.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
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/13/2023	
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
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
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:

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 06/13/2023

For additional information on this certification, please contact:

Name: Rami Beshara  
Title: Director, Fiscal Services  
Telephone: (714) 870-2830  
E-mail: rbeshara@fjuhsd.org



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

30 66514 0000000  
Form CEA  
E8BNNWKJA8(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	77,296,887.88	301	0.00	303	77,296,887.88	305	2,210,913.00		307	75,085,974.88	309
2000 - Classified Salaries	24,842,527.16	311	146,242.00	313	24,696,285.16	315	2,138,085.00		317	22,558,200.16	319
3000 - Employee Benefits	55,121,666.44	321	1,665,711.74	323	53,455,954.70	325	983,096.00		327	52,472,858.70	329
4000 - Books, Supplies Equip Replace. (6500)	16,416,360.00	331	706,382.16	333	15,709,977.84	335	1,471,198.00		337	14,238,779.84	339
5000 - Services. . & 7300 - Indirect Costs	29,413,174.97	341	1,043,373.66	343	28,369,801.31	345	171,297.30		347	28,198,504.01	349
TOTAL					199,528,906.89	365	TOTAL			192,554,317.59	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). . . . .	97,500,138.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	1,401.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	97,498,737.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	50.63%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

<b>PART III: DEFICIENCY AMOUNT</b>		
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) . . . . .	50.63%	
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). . . . .	192,554,317.59	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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

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

30 66514 0000000  
Form CEB  
E8BNNWKJA8(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	89,671,015.00	301	0.00	303	89,671,015.00	305	2,049,048.00		307	87,621,967.00	309
2000 - Classified Salaries	30,029,318.00	311	0.00	313	30,029,318.00	315	2,486,954.00		317	27,542,364.00	319
3000 - Employee Benefits	59,516,556.00	321	1,784,145.00	323	57,732,411.00	325	1,510,011.00		327	56,222,400.00	329
4000 - Books, Supplies Equip Replace. (6500)	12,472,638.00	331	110,000.00	333	12,362,638.00	335	1,203,058.00		337	11,159,580.00	339
5000 - Services. . & 7300 - Indirect Costs	27,697,020.00	341	1,262,805.00	343	26,434,215.00	345	409,596.00		347	26,024,619.00	349
TOTAL					216,229,597.00	365	TOTAL			208,570,930.00	369

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	107,954,048.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	1,632.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	107,952,416.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	51.76%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

<b>PART III: DEFICIENCY AMOUNT</b>		
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) . . . . .	51.76%	
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). . . . .	208,570,930.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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

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	219,183,517.85
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,389,984.67
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,185,781.35
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	2,828,000.00
5. Interfund Transfers Out	All	9300	7600-7629	3,844,010.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				9,857,791.35
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	759,385.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				194,695,126.83
<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)				12,484.40
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,595.07

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.)	179,656,855.00	14,268.33
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)	179,656,855.00	14,268.33
B. Required effort (Line A.2 times 90%)	161,691,169.50	12,841.50
C. Current year expenditures (Line I.E and Line II.B)	194,695,126.83	15,595.07
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> <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>	MOE Met	
	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
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) 5,855,980.38
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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**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) 149,790,954.36

**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) 3.91%

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

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

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

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

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

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

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

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 8,303,826.86
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 4,200,140.61

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)	279,084.00
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)	895,517.72
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)	13,678,569.19
9. Carry-Forward Adjustment (Part IV, Line F)	489,237.35
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	14,167,806.53

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	113,683,716.65
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	21,399,516.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	21,214,867.09
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,969,707.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	369,588.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,237,734.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	31,300.83
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)	239,892.00
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)	22,007,748.70
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)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,364,782.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	184,518,852.27

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)	7.41%
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**D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2024-25 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B19)	7.68%
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**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>	13,678,569.19
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	3,472,720.52
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 (9.03%) times Part III, Line B19); zero if negative	489,237.35
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.03%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.03%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	489,237.35
<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>	489,237.35

Approved  
indirect  
cost rate: 9.03%

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Highest  
rate used  
in any  
program: 9.03%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,858,508.00	167,823.00	9.03%
01	3305	71,261.00	3,500.00	4.91%
01	3312	497,581.40	39,898.00	8.02%
01	3550	253,212.00	13,836.00	5.46%
01	4035	327,697.00	29,198.00	8.91%
01	4127	274,257.00	24,486.00	8.93%
01	4203	426,295.00	38,276.00	8.98%
01	6385	106,426.00	6,834.00	6.42%
01	6387	2,402,753.00	195,000.00	8.12%
01	6388	527,470.00	24,958.00	4.73%
01	7220	203,095.00	9,057.00	4.46%
01	8150	5,933,761.71	448,560.00	7.56%
01	9010	415,868.00	4,515.00	1.09%
13	5310	2,126,154.00	164,673.00	7.75%
13	5320	275,183.00	17,459.00	6.34%

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	0.00	2,153,523.00	1,344,232.00	3,497,755.00
2. State Lottery Revenue	8560	2,210,213.00		871,084.00	3,081,297.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,210,213.00	2,153,523.00	2,215,316.00	6,579,052.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	2,210,213.00		0.00	2,210,213.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		971,084.00	971,084.00
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			0.00	0.00
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 )		2,210,213.00	0.00	971,084.00	3,181,297.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	2,153,523.00	1,244,232.00	3,397,755.00
<b>D. COMMENTS:</b>					

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

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

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	184,446,833.00	1.66%	187,514,831.00	0.86%	189,125,046.00
2. Federal Revenues	8100-8299	741,000.00	0.00%	741,000.00	0.00%	741,000.00
3. Other State Revenues	8300-8599	4,451,329.00	0.75%	4,484,819.00	0.65%	4,513,885.82
4. Other Local Revenues	8600-8799	3,986,400.00	-4.56%	3,804,427.16	1.51%	3,861,935.14
5. Other Financing Sources						
a. Transfers In	8900-8929	577,112.00	-100.00%	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	(22,286,784.00)	5.51%	(23,514,971.78)	-0.16%	(23,477,032.19)
6. Total (Sum lines A1 thru A5c)		171,915,890.00	0.65%	173,030,105.38	1.00%	174,764,834.77
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				74,212,612.00		76,772,325.94
b. Step & Column Adjustment				727,283.61		1,249,961.48
c. Cost-of-Living Adjustment				1,832,430.33		(1,966,451.75)
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	74,212,612.00	3.45%	76,772,325.94	-0.93%	76,055,835.67
2. Classified Salaries						
a. Base Salaries				21,954,383.00		22,880,309.52
b. Step & Column Adjustment				379,810.82		326,533.06
c. Cost-of-Living Adjustment				546,115.70		(584,678.15)
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,954,383.00	4.22%	22,880,309.52	-1.13%	22,622,164.43
3. Employee Benefits	3000-3999	39,837,607.00	10.49%	44,018,547.26	1.69%	44,761,312.81
4. Books and Supplies	4000-4999	8,570,867.00	3.02%	8,829,707.19	2.64%	9,062,811.46
5. Services and Other Operating Expenditures	5000-5999	17,475,157.00	0.85%	17,623,555.04	2.57%	18,077,074.22
6. Capital Outlay	6000-6999	3,811,256.00	-80.46%	744,756.00	0.00%	744,756.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,850,000.00	0.00%	4,850,000.00	0.00%	4,850,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,643,429.00)	-18.88%	(1,333,177.40)	-30.76%	(923,115.90)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,250,000.00	-18.46%	2,650,000.00	0.00%	2,650,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		172,318,453.00	2.74%	177,036,023.55	0.49%	177,900,838.69

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)		(402,563.00)		(4,005,918.17)		(3,136,003.92)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		49,789,796.82		49,387,233.82		45,381,315.65
2. Ending Fund Balance (Sum lines C and D1)		49,387,233.82		45,381,315.65		42,245,311.73
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	145,000.00		145,000.00		145,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	25,141,302.00		21,787,227.00		18,677,589.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,240,000.00		7,040,000.00		7,030,000.00
2. Unassigned/Unappropriated	9790	16,860,931.82		16,409,088.65		16,392,722.73
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		49,387,233.82		45,381,315.65		42,245,311.73
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,240,000.00		7,040,000.00		7,030,000.00
c. Unassigned/Unappropriated	9790	16,860,931.82		16,409,088.65		16,392,722.73
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		24,100,931.82		23,449,088.65		23,422,722.73
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.						
See Attached						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	19,961,791.00	-66.54%	6,678,542.00	0.00%	6,678,542.00
3. Other State Revenues	8300-8599	12,477,579.00	22.56%	15,292,235.72	-17.45%	12,623,597.82
4. Other Local Revenues	8600-8799	10,534,019.00	0.00%	10,534,019.00	0.00%	10,534,019.00
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	22,286,784.00	5.51%	23,514,971.78	-0.16%	23,477,032.19
6. Total (Sum lines A1 thru A5c)		65,260,173.00	-14.16%	56,019,768.50	-4.83%	53,313,191.01
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				15,458,403.00		15,725,483.33
b. Step & Column Adjustment				133,919.72		239,703.67
c. Cost-of-Living Adjustment				337,418.05		(361,756.88)
d. Other Adjustments				(204,257.44)		26,659.76
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,458,403.00	1.73%	15,725,483.33	-0.61%	15,630,089.88
2. Classified Salaries						
a. Base Salaries				8,074,935.00		7,817,552.40
b. Step & Column Adjustment				127,424.75		111,557.01
c. Cost-of-Living Adjustment				183,219.26		(195,892.55)
d. Other Adjustments				(568,026.61)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,074,935.00	-3.19%	7,817,552.40	-1.08%	7,733,216.86
3. Employee Benefits	3000-3999	19,678,949.00	-10.88%	17,537,846.01	1.28%	17,762,809.43
4. Books and Supplies	4000-4999	3,871,771.00	-1.73%	3,804,796.48	2.28%	3,891,628.81
5. Services and Other Operating Expenditures	5000-5999	10,347,242.00	-17.22%	8,564,970.65	1.75%	8,714,493.17
6. Capital Outlay	6000-6999	8,991,520.00	-77.24%	2,046,419.00	-48.87%	1,046,419.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	750,000.00	0.00%	750,000.00	0.00%	750,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,518,050.00	-20.44%	1,207,798.40	-33.95%	797,736.90
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		68,690,870.00	-16.36%	57,454,866.27	-1.96%	56,326,394.05
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(3,430,697.00)		(1,435,097.77)		(3,013,203.04)



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)		21,194,645.52		17,763,948.52		16,328,850.75
2. Ending Fund Balance (Sum lines C and D1)		17,763,948.52		16,328,850.75		13,315,647.71
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	17,763,948.52		16,328,850.75		13,315,647.71
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)		17,763,948.52		16,328,850.75		13,315,647.71
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Transfer of salaries and benefits tied to one time dollars in expiring resources.						

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	184,446,833.00	1.66%	187,514,831.00	0.86%	189,125,046.00
2. Federal Revenues	8100-8299	20,702,791.00	-64.16%	7,419,542.00	0.00%	7,419,542.00
3. Other State Revenues	8300-8599	16,928,908.00	16.82%	19,777,054.72	-13.35%	17,137,483.64
4. Other Local Revenues	8600-8799	14,520,419.00	-1.25%	14,338,446.16	0.40%	14,395,954.14
5. Other Financing Sources						
a. Transfers In	8900-8929	577,112.00	-100.00%	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)		237,176,063.00	-3.43%	229,049,873.88	-0.42%	228,078,025.78
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				89,671,015.00		92,497,809.27
b. Step & Column Adjustment				861,203.33		1,489,665.15
c. Cost-of-Living Adjustment				2,169,848.38		(2,328,208.63)
d. Other Adjustments				(204,257.44)		26,659.76
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	89,671,015.00	3.15%	92,497,809.27	-0.88%	91,685,925.55
2. Classified Salaries						
a. Base Salaries				30,029,318.00		30,697,861.92
b. Step & Column Adjustment				507,235.57		438,090.07
c. Cost-of-Living Adjustment				729,334.96		(780,570.70)
d. Other Adjustments				(568,026.61)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,029,318.00	2.23%	30,697,861.92	-1.12%	30,355,381.29
3. Employee Benefits	3000-3999	59,516,556.00	3.43%	61,556,393.27	1.57%	62,524,122.24
4. Books and Supplies	4000-4999	12,442,638.00	1.54%	12,634,503.67	2.53%	12,954,440.27
5. Services and Other Operating Expenditures	5000-5999	27,822,399.00	-5.87%	26,188,525.69	2.30%	26,791,567.39
6. Capital Outlay	6000-6999	12,802,776.00	-78.20%	2,791,175.00	-35.83%	1,791,175.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,600,000.00	0.00%	5,600,000.00	0.00%	5,600,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(125,379.00)	0.00%	(125,379.00)	0.00%	(125,379.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,250,000.00	-18.46%	2,650,000.00	0.00%	2,650,000.00
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)		241,009,323.00	-2.70%	234,490,889.82	-0.11%	234,227,232.74
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(3,833,260.00)		(5,441,015.94)		(6,149,206.96)

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)		70,984,442.34		67,151,182.34		61,710,166.40
2. Ending Fund Balance (Sum lines C and D1)		67,151,182.34		61,710,166.40		55,560,959.44
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	145,000.00		145,000.00		145,000.00
b. Restricted	9740	17,763,948.52		16,328,850.75		13,315,647.71
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	25,141,302.00		21,787,227.00		18,677,589.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,240,000.00		7,040,000.00		7,030,000.00
2. Unassigned/Unappropriated	9790	16,860,931.82		16,409,088.65		16,392,722.73
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		67,151,182.34		61,710,166.40		55,560,959.44
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,240,000.00		7,040,000.00		7,030,000.00
c. Unassigned/Unappropriated	9790	16,860,931.82		16,409,088.65		16,392,722.73
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)		24,100,931.82		23,449,088.65		23,422,722.73
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.00%		10.00%		10.00%
<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?	YES					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		12,067.72		11,990.16		11,911.10
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		241,009,323.00		234,490,889.82		234,227,232.74
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)						
		241,009,323.00		234,490,889.82		234,227,232.74
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)						
		7,230,279.69		7,034,726.69		7,026,816.98
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)						
		7,230,279.69		7,034,726.69		7,026,816.98
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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

30 66514 0000000  
Form SIAA  
E8BNNWKJA8(2023-24)

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	(800.00)	0.00	(182,132.00)				
Other Sources/Uses Detail					805,177.00	3,844,010.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	800.00	0.00	182,132.00	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					3,194,009.59	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	805,177.00		
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		

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				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					650,000.00	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					20,000.00	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	20,000.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE 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					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

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

30 66514 0000000  
Form SIAA  
E8BNNWKJA8(2023-24)

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	800.00	(800.00)	182,132.00	(182,132.00)	4,669,186.59	4,669,187.00	0.00	0.00



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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(800.00)	0.00	(125,379.00)				
Other Sources/Uses Detail					577,112.00	3,250,000.00		
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	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	800.00	0.00	125,379.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,600,000.00	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	577,112.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					650,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					20,000.00	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	20,000.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	800.00	(800.00)	125,379.00	(125,379.00)	3,847,112.00	3,847,112.00		

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	12,067.72	
<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	13,063	13,004		
Charter School	0			
<b>Total ADA</b>	<b>13,063</b>	<b>13,004</b>	<b>0.5%</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	12,856	12,983		
Charter School	0			
<b>Total ADA</b>	<b>12,856</b>	<b>12,983</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	12,487	12,920		
Charter School	0	0		
<b>Total ADA</b>	<b>12,487</b>	<b>12,920</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	12,706			
Charter School	0			
<b>Total ADA</b>	<b>12,706</b>			

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

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

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

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

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

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

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	13,549	13,473		
Charter School	0			
<b>Total Enrollment</b>	<b>13,549</b>	<b>13,473</b>	<b>0.6%</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	13,437	13,431		
Charter School	0			
<b>Total Enrollment</b>	<b>13,437</b>	<b>13,431</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	13,173	13,171		
Charter School	0			
<b>Total Enrollment</b>	<b>13,173</b>	<b>13,171</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	12,838			
Charter School	0			
<b>Total Enrollment</b>	<b>12,838</b>			

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

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

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

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

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

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

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	13,004	13,473	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>13,004</b>	<b>13,473</b>	<b>96.5%</b>
Second Prior Year (2021-22)			
District Regular	12,618	13,431	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>12,618</b>	<b>13,431</b>	<b>93.9%</b>
First Prior Year (2022-23)			
District Regular	12,359	13,171	
Charter School			
<b>Total ADA/Enrollment</b>	<b>12,359</b>	<b>13,171</b>	<b>93.8%</b>
Historical Average Ratio:			94.8%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>95.3%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	12,068	12,838		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>12,068</b>	<b>12,838</b>	<b>94.0%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	11,990	12,688		
Charter School		0		
<b>Total ADA/Enrollment</b>	<b>11,990</b>	<b>12,688</b>	<b>94.5%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	11,911	12,538		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>11,911</b>	<b>12,538</b>	<b>95.0%</b>	<b>Met</b>

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

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

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

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

4. **CRITERION: LCFF Revenue**

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

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

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

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

**Projected LCFF Revenue**

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	13,054.55	12,840.30	12,548.57	12,273.75
b. Prior Year ADA (Funded)		13,054.55	12,840.30	12,548.57
c. Difference (Step 1a minus Step 1b)		(214.25)	(291.73)	(274.82)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.64%)	(2.27%)	(2.19%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		184,446,833.00	187,514,831.00	189,125,046.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		15,161,529.67	7,388,084.34	6,222,214.01
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		6.58%	1.67%	1.10%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>5.58% to 7.58%</b>	<b>0.67% to 2.67%</b>	<b>0.10% to 2.10%</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)	89,678,330.00	90,489,326.00	90,489,326.00	90,489,326.00
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)	166,709,904.00	184,446,833.00	187,514,831.00	189,125,046.00
District's Projected Change in LCFF Revenue:		10.64%	1.66%	.86%
<b>LCFF Revenue Standard</b>		<b>5.58% to 7.58%</b>	<b>0.67% to 2.67%</b>	<b>0.10% to 2.10%</b>
<b>Status:</b>		Not Met	Met	Met

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

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

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

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

The district has been able to collect unduplicated pupil data using the Alternate Income form starting in 2021-22, which has enabled us to more accurately gather the number of unduplicated pupils. As a result, our three year rolling average of UPP will surpass 55% in 2023-24 and beyond, and we will start qualifying for Concentration grant funding.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	110,107,244.35	129,707,587.64	84.9%
Second Prior Year (2021-22)	112,308,134.33	135,523,379.87	82.9%
First Prior Year (2022-23)	117,617,493.27	150,455,424.18	78.2%
Historical Average Ratio:			82.0%
	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.0% to 85.0%	79.0% to 85.0%	79.0% to 85.0%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	136,004,602.00	169,068,453.00	80.4%	Met
1st Subsequent Year (2024-25)	143,671,182.72	174,386,023.55	82.4%	Met
2nd Subsequent Year (2025-26)	143,439,312.91	175,250,838.69	81.8%	Met

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

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

1a. STANDARD 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):	6.58%	1.67%	1.10%
<b>2. District's Other Revenues and Expenditures</b>			
<b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-3.42% to 16.58%</b>	<b>-8.33% to 11.67%</b>	<b>-8.90% to 11.10%</b>
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	1.58% to 11.58%	-3.33% to 6.67%	-3.90% to 6.10%

**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)	16,023,170.67		
Budget Year (2023-24)	20,702,791.00	29.21%	Yes
1st Subsequent Year (2024-25)	7,419,542.00	(64.16%)	Yes
2nd Subsequent Year (2025-26)	7,419,542.00	0.00%	No

**Explanation:**  
(required if Yes)

The district expects to recognize \$8.4M in federal revenue from ESSER III funds in 2023-24, which will be exhausted and fully spent by 2024-25.

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

First Prior Year (2022-23)	31,664,606.64		
Budget Year (2023-24)	16,928,908.00	(46.54%)	Yes
1st Subsequent Year (2024-25)	19,777,054.72	16.82%	Yes
2nd Subsequent Year (2025-26)	17,137,483.64	(13.35%)	Yes

**Explanation:**  
(required if Yes)

In 2022-23, the district recognized the revenue from the Arts, Music and Instructional Materials Discretionary block grant, and other one time funding sources. In 2023-24, the revenue is adjusted down, whereas in 2024-25 it is adjusted up once more to reflect recognizing the revenue from the Learning Recovery Emergency Block Grant.

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

First Prior Year (2022-23)	14,933,142.00		
Budget Year (2023-24)	14,520,419.00	(2.76%)	Yes
1st Subsequent Year (2024-25)	14,338,446.16	(1.25%)	No
2nd Subsequent Year (2025-26)	14,395,954.14	.40%	No

**Explanation:**  
(required if Yes)

The variations in Other Local Revenue is caused by our assumptions that the interest rates will start coming back down in the subsequent years, which will reduce our Interest Revenue compared to the Current year 2022-23.

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

First Prior Year (2022-23)	16,416,360.00		
Budget Year (2023-24)	12,442,638.00	(24.21%)	Yes
1st Subsequent Year (2024-25)	12,634,503.67	1.54%	No
2nd Subsequent Year (2025-26)	12,954,440.27	2.53%	No

Explanation:  
(required if Yes)

The Books and Supplies spending category had been inflated by the one-time funding from ESSER and other COVID related funds through 2022-23.

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

First Prior Year (2022-23)	29,595,306.97		
Budget Year (2023-24)	27,822,399.00	(5.99%)	Yes
1st Subsequent Year (2024-25)	26,188,525.69	(5.87%)	Yes
2nd Subsequent Year (2025-26)	26,791,567.39	2.30%	No

Explanation:  
(required if Yes)

The Services and Other Operating Expenditures spending category had been inflated by the one-time funding from ESSER and other COVID related funds through 2022-23.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2022-23)	62,620,919.31		
Budget Year (2023-24)	52,152,118.00	(16.72%)	Not Met
1st Subsequent Year (2024-25)	41,535,042.88	(20.36%)	Not Met
2nd Subsequent Year (2025-26)	38,952,979.78	(6.22%)	Met

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

First Prior Year (2022-23)	46,011,666.97		
Budget Year (2023-24)	40,265,037.00	(12.49%)	Not Met
1st Subsequent Year (2024-25)	38,823,029.36	(3.58%)	Met
2nd Subsequent Year (2025-26)	39,746,007.66	2.38%	Met

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

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

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

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

The district expects to recognize \$8.4M in federal revenue from ESSER III funds in 2023-24, which will be exhausted and fully spent by 2024-25.

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

In 2022-23, the district recognized the revenue from the Arts, Music and Instructional Materials Discretionary block grant, and other one time funding sources. In 2023-24, the revenue is adjusted down, whereas in 2024-25 it is adjusted up once more to reflect recognizing the revenue from the Learning Recovery Emergency Block Grant.

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

The variations in Other Local Revenue is caused by our assumptions that the interest rates will start coming back down in the subsequent years, which will reduce our Interest Revenue compared to the Current year 2022-23.

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

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

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

The Books and Supplies spending category had been inflated by the one-time funding from ESSER and other COVID related funds through 2022-23.

The Services and Other Operating Expenditures spending category had been inflated by the one-time funding from ESSER and other COVID related funds through 2022-23.

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)

220,142,804.00

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

0.00

3% Required

Budgeted Contribution<sup>1</sup>

Minimum Contribution  
(Line 2c times 3%)

to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

220,142,804.00

6,604,284.12

6,610,000.00

Met

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

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

☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

☐ Other (explanation must be provided)

**Explanation:**

(required if NOT met  
and Other is marked)

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,620,470.04	5,893,222.00	6,630,000.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	41,427,751.72	42,299,436.57	14,891,912.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	47,048,221.76	48,192,658.57	21,521,912.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	187,349,001.23	199,945,852.54	219,183,517.85
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	187,349,001.23	199,945,852.54	219,183,517.85
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	25.1%	24.1%	9.8%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>		<b>8.4%</b>	<b>8.0%</b>	<b>3.3%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	(3,642,886.78)	132,957,587.64	2.7%	Met
Second Prior Year (2021-22)	171,946.05	138,773,379.87	N/A	Met
First Prior Year (2022-23)	458,494.82	154,299,434.18	N/A	Met
Budget Year (2023-24) (Information only)	(402,563.00)	172,318,453.00		

**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)	50,225,263.66	52,802,243.58	N/A		Met
Second Prior Year (2021-22)	52,294,947.10	49,159,356.80	6.0%		Not Met
First Prior Year (2022-23)	50,058,726.00	49,331,302.00	1.5%		Not Met
Budget Year (2023-24) (Information only)	49,789,796.82				

<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 NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

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

The district is using revised projection and budgeting models for our Adopted Budget, which should help us to improve the accuracy of projecting the Unrestricted beginning fund balance.

**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.)	12,068	11,990	11,911
<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?

YES

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

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

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

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

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

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

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	241,009,323.00	234,490,889.82	234,227,232.74
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	241,009,323.00	234,490,889.82	234,227,232.74
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,230,279.69	7,034,726.69	7,026,816.98
6. Reserve Standard - by Amount			

(\$80,000 for districts with 0 to 1,000 ADA, else 0)		0.00	0.00	0.00
7.	District's Reserve Standard			
(Greater of Line B5 or Line B6)		7,230,279.69	7,034,726.69	7,026,816.98

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	7,240,000.00	7,040,000.00	7,030,000.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	16,860,931.82	16,409,088.65	16,392,722.73
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	24,100,931.82	23,449,088.65	23,422,722.73
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.00%	10.00%	10.00%
District's Reserve Standard (Section 10B, Line 7):		7,230,279.69	7,034,726.69	7,026,816.98
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**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

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

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(21,666,588.00)			
Budget Year (2023-24)	(22,286,784.00)	620,196.00	2.9%	Met
1st Subsequent Year (2024-25)	(23,514,971.78)	1,228,187.78	5.5%	Met
2nd Subsequent Year (2025-26)	(23,477,032.19)	(37,939.59)	(.2%)	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2022-23)	805,177.00			
Budget Year (2023-24)	577,112.00	(228,065.00)	(28.3%)	Not Met
1st Subsequent Year (2024-25)	0.00	(577,112.00)	(100.0%)	Not 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)	3,844,010.00			
Budget Year (2023-24)	3,250,000.00	(594,010.00)	(15.5%)	Not Met
1st Subsequent Year (2024-25)	2,650,000.00	(600,000.00)	(18.5%)	Not Met
2nd Subsequent Year (2025-26)	2,650,000.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

Transfers in from 17 (Special Reserve Fund for other than Capital Outlay Projects) into Fund 01 have been planned and ongoing for a number of years, until the entirety of the Fund Balance in Fund 17 has been transferred over to Fund 01, which is projected to occur in 2023-24.

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

**Explanation:**

(required if NOT met)

In 2022-23, the district performed an unusually high amount of deferred maintenance projects, which required a higher level of transfers from Fund 01 to Fund 14 Deferred Maintenance. Going forward, transfers out from Fund 01 to Fund 14 Deferred Maintenance are planned to be reduced from \$2.6M to \$2m per year starting in 2024-25 as a cost reduction measure. This lower level of funding Deferred Maintenance should be possible because we used ESSER and other one time funding sources to perform a lot of deferred maintenance projects over the last couple of years.

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

**Project Information:**

N/A

(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	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2023
Leases	3	FD01		365,998
Certificates of Participation	15	FD01, 21	FD 01, 21 OBJ 7439	16,535,000
General Obligation Bonds	Various	FD 01		187,410,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				1,951,185

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

TOTAL:				206,262,183

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	93,492	93,492	93,492	77,910
Certificates of Participation	1,514,025	1,516,025	1,511,150	1,514,275
General Obligation Bonds	12,867,714	11,868,121	11,766,646	12,167,147
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	14,475,231	13,477,638	13,371,288	13,759,332
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

---

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

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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)	<input type="button" value="Yes"/>		
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	<input type="button" value="No"/>		
	b. Do benefits continue past age 65?	<input type="button" value="No"/>		
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:			
		Retirees under 65 with 15 years of services qualify for HMO/Kaiser H&W benefits.		
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	<input type="button" value="Actuarial"/>		
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund	
		0	8,616,842	
4.	OPEB Liabilities			
	a. Total OPEB liability	58,356,423.00		
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00		
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	58,356,423.00		
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial		
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2022		
5.	OPEB Contributions	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	2,503,268.00	2,503,268.00	2,503,268.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,807,492.00	1,807,492.00	1,807,492.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,372,136.00	1,372,136.00	1,372,136.00
	d. Number of retirees receiving OPEB benefits	60.00	60.00	60.00

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

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

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

Yes

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

Dental Insurance is self funded for the district.

3.
- Self-Insurance Liabilities

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

0.00
0.00

4.
- Self-Insurance Contributions

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0.00	0.00	0.00
1,266,000.00	1,329,300.00	1,395,765.00

**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	625.4	633.40	633.40	633.40

**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:

Jun 14, 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:

Jun 14, 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 14, 2022

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
13,225,470	14,242,716	15,310,920
100.0%	100.0%	100.0%
8.6%	5.0%	5.0%

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

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

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

If Yes, explain the nature of the new costs:

No		

--

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

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

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

Yes	Yes	Yes
905,713	867,964	1,600,548
1.1%	1.0%	1.8%

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?

No	No	No
Yes	Yes	Yes

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

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


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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	347.37	409.16	409.16	409.16

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

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

Yes

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

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

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

Negotiations Settled

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

Jun 14, 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:

Jun 14, 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 14, 2022

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
-----	-----	-----

2. Total cost of H&W benefits

6,367,514	6,908,245	7,426,364
-----------	-----------	-----------

3. Percent of H&W cost paid by employer

100.0%	100.0%	100.0%
--------	--------	--------

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

8.6%	5.0%	5.0%
------	------	------

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

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

--	--	--

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

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

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

Yes	Yes	Yes
-----	-----	-----

2. Cost of step & column adjustments

573,726	545,745	480,363
---------	---------	---------

3. Percent change in step & column over prior year

2.0%	1.9%	1.6%
------	------	------

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

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

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

No	No	No
----	----	----

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

Yes	Yes	Yes
-----	-----	-----

**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	77	81	81	81

**Management/Supervisor/Confidential****Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

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

------------------

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential****Health and Welfare (H&W) Benefits**

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
1,746,490	1,953,486	2,099,998
100.0%	100.0%	100.0%
8.6%	5.0%	5.0%

**Management/Supervisor/Confidential****Step and Column Adjustments**

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
140,038	113,475	0
1.0%	.8%	0.0%

**Management/Supervisor/Confidential****Other Benefits (mileage, bonuses, etc.)**

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
43,268	45,431	47,703
5.0%	5.0%	5.0%



**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes

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

Jun 13, 2023

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

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

## 2023-24 Proposed Budget

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level				
Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for the budget.				
District: <u>Fullerton Joint Union High School District</u>				
Combined Assigned and Unassigned Fund Balances				
Fund	Fund Description	2023-24		
01	General Fund/County School Service Fund	\$24,100,932.00	Fund 01, Objects 9780/9789/9790	
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Fund 17 Objects 9780/9789/9790	
Total Assigned and Unassigned Fund Balance		\$24,100,932.00		
District Standard Reserve Level		3.0%	Form 01CS Line 10B-4	
Less: Reserve for Economic Uncertainties		\$7,230,279.69	Form 01CS Line 10B-7	
<b>Fund Balance that Requires a Statement of Reasons</b>		<b>\$16,870,652.31</b>		
Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level				
Form	Fund	2023-24	Reasons	
01	General Fund/County School Service Fund	\$ 16,870,652.31	The 2023/24 budget includes monies received in prior years that have not yet been fully expended. The unrestricted ending fund balance includes assignments for a variety of specific items including textbook adoption, school site carryover, and projects needed for deferred maintenance. In addition, the Unassigned/Unappropriated ending fund balance amount will be used over the next several years to backfill deficit spending. As a result, the General Fund ending fund balance appears inflated. Reserve balances in excess of the 3% Reserve for Economic Uncertainty are expected to decline once spending plans are developed and appropriate expenditures are identified within the context of the LCAP.	
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$ -		
(Insert Lines above as needed)				
<b>Total of Substantiated Needs</b>		<b>\$ 16,870,652.31</b>		