

2023-24 Adopted Budget



Business Services

June 20, 2023

Publication Information

Hemet Unified School District Office
1791 W. Acacia Avenue, Hemet, CA 92545
(951) 765-5100

This and other financial & budget documents of the Hemet Unified School District are posted on the web site:
www.hemetusd.org



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HEMET UNIFIED SCHOOL DISTRICT GOVERNING BOARD



Stacey Bailey, President
Area 1, Term Expires 2024



Sumanta Chaudhuri, Vice President
Area 6, Term Expires 2024



Al Cordova, Member
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Area 2, Term Expires 2026

Additional information about Hemet USD's Governing Board is available at www.hemetusd.org



HEMET UNIFIED SCHOOL DISTRICT ADMINISTRATION



Dr. Christi Barrett
Superintendent

CABINET MEMBERS

Darrin Watters
Deputy Superintendent, Business Services

Dr. Nereyda Gonzalez
Assistant Superintendent, Education Services

Dr. Derek Jindra
Assistant Superintendent, Human Resources

Dr. Karen Valdes
Interim Assistant Superintendent, Student Services

Dr. Jennifer Martin
Assistant Superintendent, Improvement and Analytics



DISTRICT INFORMATION

The Hemet Unified School District was established on July 1, 1966 as a result of the unification of the Alamos and Cottonwood Districts, the Hemet Valley Union School District, and the Hemet Union High School District.

Hemet Unified covers over 650 square miles of very diverse topography; from valley flat lands to foothills to mountains and is one of the largest districts in the state in geographic size. It serves a growing community with a current enrollment of over 21,000 students. The School District currently operates thirteen K-5 elementary schools, two K-8 schools, one K-8 dual language academy, four middle schools, one 6-12 school, three comprehensive high schools, one charter school, and three alternative schools, including one continuation high school, one K-12 Academy offering online, hybrid, and project-based learning, and one adult education program

Educational programs are designed to be flexible enough to provide a positive educational environment for all students, yet structured enough to ensure attainment of the California Content Standards and passing the California High School Exit Exam. Students are encouraged to use whatever creative talents they possess as well as to explore various career options and gain practical skills and certifications in high-demand industries through Career Technical Education pathways. With the support of the community, school staffs have developed highly successful programs in music, agriculture, and athletics.

Special assistance is provided to students identified as low income, English language learners and foster youth through programs and initiatives contained within the district's Local Control Accountability Plan and which are supported by the Local Control Funding Formula (LCFF) supplemental and concentration grants and other various state and federal grant funds.



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BUDGET ACCOUNTS & POLICY

DISTRICT FUNDS AND ACCOUNTS

The District accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual (CSAM). The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and by the American Institute of Certified Public Accountants.

Fund Accounting

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise assets, liabilities, fund balance, revenues and expenditures. District resources are allocated to, and accounted for, in

General Fund Funds 03 and 06

The *general fund* is the main operating fund of the LEA. It is used to account for all activities not accounted for in another fund. All transactions except those accounted for in another fund are accounted for in the general fund. An LEA may have only one general fund. Restricted projects or activities within the general fund must be identified and reported separately from unrestricted projects or activities. This is done by using codes in the resource field that identify whether the resources used are restricted or unrestricted.

Special Revenue Funds Funds 09-20

Special revenue funds are established to account for proceeds from specific revenue sources that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Charter school, adult education, child development, child nutrition, deferred maintenance and reserve accounts are some of the activities recorded in Special Revenue Funds.

Capital Projects Funds Funds 21-50

Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets. Hemet USD operates Fund 21 Building Fund for projects support by bond funds, Fund 25 for developer fee related projects and Fund 35 for costs paid for by state facilities funds.

Debt Service Funds Funds 51-56

Debt Service funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt, such as voter authorized general obligation bonds. Hemet USD operates Fund 51—Bond Service and Redemption Fund.

Enterprise Funds Funds 61-65

Enterprise funds are used to account for any activity for which a fee is charged to external users for goods or services. An enterprise fund may be used to report any activity whose principal revenue sources meet specific criteria including debt backed by fees and charges, there is a legal requirement that the cost of providing services must be recovered through fees/charges, or it is the LEA's policy to establish fees/charges to recover the cost of providing services. Hemet USD operates Fund 63 for transportation activities.

Internal Service Funds Funds 66-70

Internal Service funds are used to render services to other organizational units of the LEA on a cost-reimbursement basis. The funds are designated to be self-supporting with the intent of full recovery of costs. Hemet USD operates two internal service funds, Fund 67 for its self-insured worker's compensation program and Fund 68 for Post Employment benefits. Both funds are reported in Fund 67 in the state SACS forms.



BUDGET ACCOUNTS & POLICY cont.

individual funds based upon the purpose for which they are to be spent and the means by which spending activities are

Fund School Resource Project Year Goal Function Object
 XX - XXX - XXXX - X - XXXX - XXXX - XXXX

controlled. The table below describes the various fund groups and their purpose.

THE CHART OF ACCOUNTS

The Hemet Unified School District’s chart of accounts is designed in accordance with the Standardized Account Code Structure as defined by the California Schools Accounting Manual (available from the California Department of Education). The district’s components of the SACS account string are:

Fund—The fund field is used to account for financial activities in the appropriate fund. District funds are:

General Fund

Fund 03	Unrestricted General Fund	Fund 06	Restricted General Fund
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Special Revenue Funds

Fund 09	Charter Schools	Fund 11	Adult Education
Fund 12	Child Development	Fund 13	Cafeteria
Fund 20	Reserve for Postemployment Benefits		

Capital Project Funds

Fund 21	Building Fund	Fund 25	Capital Facilities
Fund 35	County School Facilities	Fund 40	Reserve for Capital Outlay

Debt Service Funds

Fund 51	Bond Interest and Redemption
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Enterprise Funds

Fund 63	Other Enterprise (Transportation Contracts)
Fund 67/68	Self-Insurance

School – The school code field is used to associate expenses and revenues to a specific site, location, or department. School codes are optional and districts are able to create and assign custom codes that suit their unique needs.

Resource —The resource field allows the district to account separately for activities funded with revenues that have restrictions on how funds are spent and for activities funded with revenues that have financial reporting or special accounting requirements. Restricted revenues are those funds received from external sources that are legally restricted or are restricted by the donor for specific purposes. Unrestricted revenues are not subject to specific constraints and may be used for any purposes not prohibited by law.

Resource Group

- Unrestricted Resources
- Restricted Revenue Limit Resources
- Federal Resources Restricted
- State Resources Restricted
- Local Resources Restricted

Resource Range

0000-1999
 2000-2999
 3000-5999
 6000-7999
 8000-9999

Project Year — The project year field is used to identify the fiscal year in which the funding for a project or activity terminates for those projects and activities that cross multiple years.



BUDGET ACCOUNTS & POLICY cont.

Goal — The goal field applies primarily to expenditure accounts and is used to identify the specific objective or objectives of the expenditure. Undistributed expenditures are expenditures other than those for instruction. Undistributed expenditures are distributed to benefiting goals using a standardized allocation formula.

Goal Group	Goal Range
• Undistributed	0000
• Instructional	0001-6999
General Education, Pre-K	0001-0999
General Education, K-12	1000-3999
General Education, Adult	4000-4749
Supplemental Education, K-12	4750-4999
Special Education	5000-5999
ROC/P	6000-6999
• Other Goals	7000-9999
Non-Agency	7100-7199
Community Services	8100-8199
Child Care & Development Services	8500-8599
County Services to Districts	8600-8699
Other Locally Defined Goals	9000-9999

Function — The function code identifies the general operational area and groups together related activities. The function describes the activity or services performed to accomplish a set of objectives or goal. Examples of functions are transporting, teaching, feeding students, and providing health services. All expenditures must be coded to a function.

Function Group	Function Range
• Revenue	0000
• Instruction	1000-1999
• Instruction Related Services	2000-2999
• Pupil Services	3000-3999
• Ancillary Services	4000-4999
• Community Services	5000-5999
• Enterprise	6000-6999
• General Administration	7000-7999
• Plant Services	8000-8999
• Other Outgo	9000-9999

Object—The object field classifies expenditures according to the types of items purchased/services received. The object field identifies revenues by their source and type, and balance sheet accounts as assets, liabilities, or fund balances.

Object Group	Object Code Range
• Assets	9110-9499
• Liabilities	9500-9699
• Fund Balances	9700-9799
• Revenues	8010-8799
• Expenditures	1000-6999
• Other Sources	8910-8979
• Transfers Out/Other Uses	7600-7699
• Other Outgo	7100-7499
• Contributions	8980-8999



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STATE BUDGET

Overview of the Governor’s Budget Proposals

California seems to have turned the page in State Budget development: from COVID-19 pandemic budgeting since May 2020 to more business as usual. And unfortunately for Governor Gavin Newsom, business as usual comes with a softening economy.

Governor Gavin Newsom’s spending plan in May attempts to reach a balance of protecting existing investments while anticipating continued economic uncertainties. Revenues have continued to underperform since the release of the Governor’s proposals in January, forcing the Administration to now recognize a \$31.5 billion budget shortfall, an increase of \$9.3 billion since January 2023.

Despite this uncertainty, education falls into the category of an investment to protect, and Governor Newsom fully funds the historically large cost-of-living adjustment (COLA) for K-14 education; however, doing so comes at the expense of one-time funds reduced in the current year, some of which have already hit local educational agency (LEA) coffers. Still in the budgeting toolbox should revenues continue to decline: deferrals, reserve account withdrawals, and COLA deficits.

Echoing his warnings in January, the Governor’s summary in his May Revision states “should broader economic risks materialize, deeper reductions will be necessary.”

The Economy and Revenues

Governor Newsom assumes a slowing but still growing economy at the national and state level; however, identified risks to his assumptions are strewn throughout his budget proposal. In fact, the Governor began his press conference unveiling his May Revision for the 2023-24 State Budget highlighting California’s progressive socio-economic disposition. He took care to highlight the important fact that the state’s progressive tax system conditions state General Fund revenues on a small fraction of its population. Fifty percent of all personal income taxes is paid by 1% of California residents, whose income relies heavily on Wall Street performance. Consequently, a near 20% decline in the S&P 500 is reflected in significantly less personal income tax withholdings late in 2022. What was a \$22.5 billion budget deficit in January now stands at \$31.5 billion at the May Revision, or a net reduction of \$8.5 billion in state revenues from January.

In Millions	2021-22		2022-23		2023-24	
	Governor's Budget	May Revision	Governor's Budget	May Revision	Governor's Budget	May Revision
Personal Income Tax	\$136,762	\$137,144	\$128,905	\$122,769	\$126,695	\$118,166
Corporation Tax	\$45,298	\$45,128	\$38,482	\$42,091	\$39,308	\$42,081
Sales Tax	\$32,915	\$33,026	\$32,851	\$33,072	\$33,599	\$33,366
Total	\$214,975	\$215,298	\$200,238	\$197,932	\$199,602	\$193,583

And even this estimate contains risk.

The May Revision, and what will become the 2023-24 Enacted Budget in late June, presents the riskiest California budget in over a decade. The Governor enumerated the risks to the budget to include Washington D.C.’s inability to reach a deal on the federal debt ceiling, the increased cost of borrowing due to interest rate hikes by the Federal Reserve (which in part led to a crisis in the banking sector that saw three major bank failures in the last two months), and, lastly, the delay of personal income and corporation tax revenues until mid-October. On this last risk, Governor Newsom shared that an estimated \$42 billion in anticipated revenue (or 19% of state General Fund revenues included in his May Revision) are due to come in the fall—\$28.4 billion from personal income tax receipts and \$13.3 billion in corporation taxes. Outstanding personal income taxes represent approximately 23% of all such revenue while outstanding corporation taxes represent 32% of all such revenues in 2022-23.



STATE BUDGET cont.

While a sizable share of the revenues upon which the May Revision is built remains on the horizon, the Governor does not assume a recession. In fact, he projects that the U.S. economy will continue to grow (albeit at a slower pace), averaging 0.5% growth in the last half of 2023. He notes, however, that a mild or moderate recession could change the budget picture significantly. A mild recession beginning in late 2023 could create an additional \$20 billion shortfall while a moderate recession lasting through 2024 could balloon a deficit by another \$40 billion.

In this context, the Governor underscores the need for budgetary resilience and prudence while maintaining investments designed to transform the lives of Californians—education, housing affordability, healthcare, public safety, and jobs, among others. To mitigate the risks in the May Revision, the Governor refrains from using tools usually reserved for economic downturns, laudable prudence in our mind. The May Revision retains \$37.2 billion in budget reserves, including \$22.3 billion in the Budget Stabilization Account and \$10.7 billion in reserves for K-12 agencies and community colleges. But as noted later in our summary, the May Revision instead relies on a combination of borrowing, deferring implementation of planned investments, and, in the case of K-12, reductions in one-time funding.

Proposition 98 Minimum Guarantee, Reserve, and Local Reserve Cap

As the Proposition 98 minimum guarantee continues to be determined by Test 1, it follows that as state revenues drop so does education funding. Test 1 requires the state to spend at least as much as it did on K-12 and community colleges in 1986-87 (roughly 40% of state General Fund revenues). The May Revision reflects a downward adjustment to the minimum guarantee in both 2022-23 and 2023-24 from the Governor’s Budget to accommodate less-than-projected overall state revenues. In the current year, the minimum guarantee is estimated to be \$106.8 billion, and in 2023-24, Proposition 98 is projected to remain at \$106.8 billion.

Proposition 98 Funding From January to May (In millions)

In Millions	2021-22			2022-23			2023-24			Change from 2021-22
	Governor's Budget	May Revision	Change	Governor's Budget	May Revision	Change	Governor's Budget	May Revision	Change	
General Fund	\$83,630	\$83,754	\$124	\$79,103	\$78,115	(\$988)	\$79,613	\$77,435	(\$2,178)	(\$6,319)
Property Tax	\$26,785	\$26,800	\$15	\$27,889	\$28,656	\$767	\$29,204	\$29,404	\$200	\$2,604
TOTAL	\$110,415	\$110,554	\$139	\$106,992	\$106,771	(\$221)	\$108,817	\$106,839	(\$1,978)	(\$3,715)

Notably, property tax estimates have increased significantly since January, and increase throughout the budget window. While the General Fund portion of the minimum guarantee decreases by \$3.2 billion across 2022-23 and 2023-24, the decline is offset by \$967 million in unanticipated property taxes. Revised estimates of the minimum guarantee over the three-year period show a net decrease in education funding of \$3.7 billion from 2021-22 levels. Again, the reduction is simply a reflection of an economy that has not performed as well as anticipated as of last summer.

While it seems counterintuitive that, as state revenues and education funding decline, the state would have a higher obligation to deposit funds into the Proposition 98 reserve, the May Revision increases deposits to achieve a fund balance of \$10.7 billion in 2023-24. The Governor notes that this is attributable to a larger share of General Fund revenues coming from capital gains compared to January estimates. Assuming that the K-12 portion of the minimum guarantee is approximately \$95 billion, this puts the balance of the reserve at 11.3% of 2023-24 K-12 funding, maintaining the requirement to cap local reserves at 10%. Finally, the California Constitution installs a cap on how much the state can maintain in the Proposition 98 reserve at no more than 10% of the minimum guarantee. The \$10.7 billion balance reaches that cap; thus, unless withdrawals are made from the fund or Proposition 98 increases, we can expect that no additional deposits will be made in the next few years.



STATE BUDGET cont.

Local Control Funding Formula and Cost-of-Living Adjustment

As part of the January Governor’s Budget, the Governor proposed increasing funding for the Local Control Funding Formula (LCFF) by the then-estimated statutory COLA of 8.13%. With the May Revision, the statutory COLA for the LCFF has increased to 8.22%, which the Administration proposes to fully fund. The May Revision also appears to apply the 8.22% statutory COLA to LCFF funding for county offices of education. The other education programs that are funded outside of the LCFF—Special Education, Child Nutrition, State Preschool, Foster Youth, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education program—will also receive the 8.22% statutory COLA. In order to fully fund the LCFF, the May Revision reflects the use of \$2.7 billion in one-time Proposition 98 General Fund, an increase of \$1.3 billion over the Governor’s Budget.

LCFF Entitlements for School Districts and Charter Schools

Grade Span	2022-23 Base Grant per ADA*	8.22% COLA	2023-24 Base Grant per ADA
TK-3	\$9,166	\$753	\$9,919
4-6	\$9,304	\$765	\$10,069
7-8	\$9,580	\$787	\$10,367
9-12	\$11,102	\$913	\$12,015
*Average daily attendance (ADA)			

The TK-3 base grant increase for the class-size reduction (CSR) grade span adjustment is \$1,032 per ADA in 2023-24 and the grade 9-12 base grant per ADA is increased by \$312 in recognition of the need for Career Technical Education (CTE) courses provided to students in the secondary grades.

School districts and charter schools are entitled to supplemental grant increases equal to 20% of the adjusted base grant (including CSR and CTE funding) for the percentage of enrolled students who are English learners, eligible for the free or reduced-price meals program, or in foster care. An additional 65% per-pupil increase is provided as a concentration grant for each percentage of eligible students enrolled beyond 55% of total enrollment, with 15% of the concentration grant to be used to increase the number of adults providing direct services (nurses, teachers, counselors, paraprofessionals, and others) to students.

Equity Multiplier and Accountability Improvements

The May Revision maintains the Governor’s Budget proposal to invest \$300 million in new, ongoing Proposition 98 funding to establish an Equity Multiplier which is provided to high-poverty schools. This investment is coupled with significant changes to the state’s accountability system, with an intent of increasing the focus on student group and school-level performance gaps within an LEA. More information will be available through future trailer bill language, but the May Revision includes further refinement of the proposed statutory accountability changes. In addition, the Governor’s Budget included the creation of Equity Leads within the State System of Support to assist the work of LEAs in addressing disparities. The May Revision includes \$2 million in ongoing Proposition 98 funding for the proposed Equity Leads.

Special Education and Reading Difficulties

The Governor’s Budget proposes to apply the 8.22% COLA to special education, which would increase the per-ADA rate from \$820 in 2022-23 to \$887.40 in 2023-24. The Governor’s summary highlights the significant funding and programmatic progress that’s been made under his administration for students with disabilities while noting that the “state’s



STATE BUDGET cont.

Cultural Enrichment Experiences

The Governor's Budget also includes a one-time investment of \$100 million, or roughly \$200 per 12th grade student enrolled in public school, to enable LEAs to provide high school seniors with access to cultural enrichment experiences across the state by facilitating museum visits, access to theatrical performances, or other participation in extracurricular art enrichment activities.

Learning Recovery Emergency Block Grant

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

Retirement Systems

Governor Newsom does not propose additional funding for the California State Teachers' Retirement System (CalSTRS) or the California Public Employees' Retirement System (CalPERS) employer contribution rate relief for LEAs. Based on current assumptions, CalPERS employer contributions would increase from 25.37% to 26.68% in 2023-24, while CalSTRS employer contribution rates remain the same from prior year at 19.10%.

In Closing

At the May Revision, our lens is on what the Governor has changed since his January proposals. In that regard, no significant changes were presented in the May Revision in the areas of special education, facilities, literacy coaches, cultural enrichment, and opioid overdose reversal medication.

What has changed is a significant increase in cuts to current-year flexible funding to shore up the ongoing LCFF expense. The Newsom Administration's hope is that resources will sufficiently materialize for 2024-25 to keep the funding formula afloat once again with ongoing resources.

Source: School Services of California



MAJOR BUDGET ASSUMPTIONS

Hemet Unified School District’s 2023-24 budget has been developed using assumptions based on the Governor’s May Revise budget proposal for the state, as well as recommendations and guidance from the Riverside County Office of Education, School Services of California, and other K-12 advocacy groups.

Hemet Unified’s Local Control Funding Formula (LCFF) for the 2023-24 budget year is calculated using base rates and other factors provided in the May Revise. Student average daily attendance (ADA) is also a factor in the LCFF calculation. Adjustments are made to ADA for district students transferring in and out of charter schools. LCFF supplemental and concentration funding is calculated using a three-year rolling average of the district’s unduplicated pupil percent (UPP) for district students that qualify for free and reduced meals, are identified as English learners, who are homeless or foster youth. The three-year rolling average UPP is projected at 87.16% for 2023-24.

The budget assumes enrollment of 21,878 students, excluding charter school students and students enrolled in county programs. This is an increase of 250 students from the prior year. The 2023-24 ADA is projected to be 89.22% of enrollment, which matches the 2022-23 P-2 ADA report. In all years of the projection, the District is projected to be funded on a three-prior-year average of ADA.

General fund revenues in 2023-24, including transfers in and other sources, are projected to total \$427.7 million. Expenditures, including transfers out and other uses, are budgeted at \$493.2 million. Expenditures are projected to exceed revenues by \$65.5 million leaving a combined general fund ending balance of \$106.0 million by June 30, 2024 as the District spends down one-time COVID relief funds, one-time grants, and Local Control and Accountability Plan (LCAP) Priorities carryover received in 2022-23.

The district expects to see an overall decrease in revenues of \$47.7 million over the prior year, this is attributed to the removal of one-time grant revenue.

The budget includes \$84.6 million in ongoing LCAP initiatives that are supported by LCFF supplemental and concentration funds, and \$17.8 million in one-time LCAP initiatives supported by prior year carryover which is part of the General Fund’s beginning fund balance. Ongoing initiatives include extended day kindergarten and literacy programs. The LCAP initiatives are a result of input received by the community, parents, students and staff to address goals identified in the district’s LCAP and Strategic Plan.

LCFF Base Grant K-3	\$	10,951
LCFF Base Grant 4-6	\$	10,069
LCFF Base Grant 7-8	\$	10,367
LCFF Base Grant 9-12	\$	12,327
Unduplicated Pupil Percent (UPP) - 3 Yr Avg		87.16%
LCFF COLA		8.22%
Additional LCFF Investment to Base		0.00%
School Year (days)		180
CBEDS Enrollment		21,878
CBEDS Enrollment with County programs		21,891
ADA		19,518.71
ADA with County programs		19,530.70
ADA %		89.22%
Step and Column (CE)		1.45%
Step and Column (CL)		1.75%
STRS		19.10%
PERS		26.68%
Routine/Deferred Maint. Contribution		3.00%
Reserve for Economic Uncertainty		5.00%
Unrestricted Lottery (per ADA)	\$	170
Restricted Lottery (per ADA)	\$	67



LOCAL CONTROL & ACCOUNTABILITY PLAN

A component of the Local Control Funding Formula is the requirement for districts to develop a Local Control Accountability Plan (LCAP). The plan is designed to allow districts to identify actions that the district will take to meet the eight educational priorities identified by the state as well as any locally identified goals and priorities. The plan also addresses how the district expects to provide increased and improved services to those students for whom supplemental and concentration funding is received. These are students who qualify for free and reduced price meals, are English language learners, or foster youth. The projected cost for each initiative is included in the LCAP and is accounted for in the District's proposed 2023-24 budget. In addition to initiatives supported by the supplemental and concentration grants under LCFF, the LCAP includes other strategies supported by other funding sources including Title I, Title II and Title III. Both the LCAP and the District's proposed budget will be presented for public comment and input at a public hearing at the June 13, 2023 Board meeting.



STUDENT INFORMATION

ENROLLMENT

Each year on the first Wednesday in October, the State of California requires districts to report the number of students enrolled, regardless of actual attendance on that date. The enrollment data collected is submitted through the California Longitudinal Pupil Achievement Data Systems (CALPADS) for reporting purposes and data collection. Districts also report the number of students they have enrolled that are eligible for free or reduced priced meals, are identified as English learners or who are foster youth or who are homeless. These numbers, along with a variety of other student and staff demographic information, are used for comparative reporting with other districts in the state. The low income, English learner, foster and homeless data is compiled to determine each district's unduplicated pupil percentage (UPP) which is then used as the basis for LCFF supplemental and concentration funding.

Enrollment data for Hemet Unified and all other California school districts can be found on the California Department of Education's DataQuest web site at <http://data1.cde.ca.gov/dataquest>. October 2022 enrollment certified through CALPADS was reported at 21,628 excluding charter school students and students enrolled in county programs.

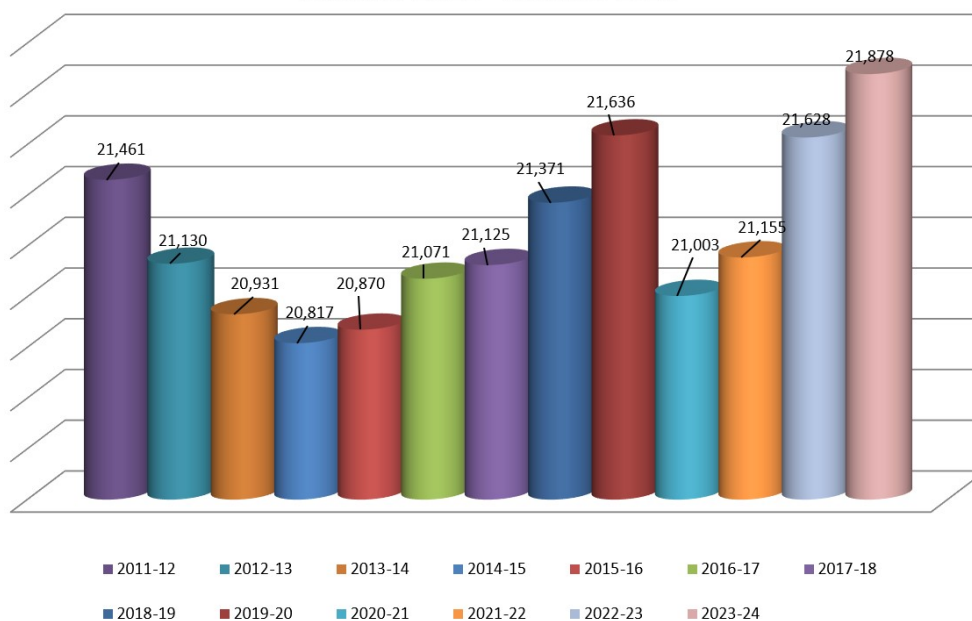
Data used to develop enrollment projections for the budget year include housing starts and birth rates. Budgeted enrollment for 2023-24 is projected to be at 21,878.

AVERAGE DAILY ATTENDANCE (ADA)

Average daily attendance (ADA) is a number derived from a district's student attendance reporting system and is the primary factor used to determine LCFF base funding levels each year. ADA is equal to the average number of pupils who attend class each day over the course of the school year. This number is computed by counting only days of actual attendance for each student and dividing that number by the total number of days in the school year. The majority of a school district's unrestricted funding is calculated on ADA for the benchmark period called Period 2 or P-2. The cut-off date for this attendance calculation is in mid-April. A factor of 89.22% of projected enrollment was used to calculate estimated ADA for the budget year which is projected at 19,518.71 for students in Hemet schools or 19,530.70 with Hemet students enrolled in county programs are included.

Effective with the 2022-23 Enacted Budget, school districts are funded on the better of current year, prior year, or three-prior year average ADA. Based on this method, the funded ADA for 2023-24 is expected to be 19,849.14. This is used as the basis for calculating its Local Control Funding Formula (LCFF) dollars along with another 20.22 ADA for district students in county programs. The district's P-2 ADA for the LCFF calculation is adjusted by attendance for those students transferring in and out of charter schools, as well as for some special education related attendance that is reported on an annual basis.

Enrollment
October 2011 - October 2023



GENERAL FUND 2023-2024 BUDGET

REVENUES & OTHER SOURCES/CONTRIBUTIONS

Hemet Unified School District’s general fund revenues from state, federal and local sources for 2023-24 are projected to be \$421.6 million, a \$48.3 million decrease over the total estimated revenue for 2022-23. An additional \$6.0 million in revenue is recorded as transfers in from other funds for a total of \$427.7 million.

Local Control Funding Formula (LCFF)

The Local Control Funding Formula constitutes the main revenue source supporting unrestricted expenditures including classroom instruction and district operations. The district’s LCFF is made up of local property tax receipts, Propositions 30 and 55 Education Protection Act funds and state aid. The LCFF is made up of several components including base funding, grade span adjustment add-ons and supplemental and concentration grants. LCFF revenue is calculated for each district by multiplying their projected average daily attendance by the budget year’s funded base rate for each grade level along with the grade span adjustments, and supplemental and concentration funds for unduplicated students in the targeted groups.

The district’s LCFF base funding is projected at \$223.8 million and LCFF supplemental/concentration funding is projected at \$84.6 million for a combined total of \$308.3 million for the 2023-24 budget year. This is an increase of \$18.4 million over the prior year of which \$4.2 million is attributed to supplemental/concentration funding with the remaining \$14.2 million an increase to the base grant. The supplemental/concentration grant portion of LCFF revenues are to be used to provide increased or improved services to the students for whom the district receives the additional revenue. The increased and improved services funded by the supplemental/concentration grants are to be identified in the district’s Local Control and Accountability Plan (LCAP).

LCFF Factors Per ADA	TK-3	Grades 4-6	Grades 7-8	Grades 9-12
2023-24 Base	\$9,919	\$10,069	\$10,367	\$12,015
Grade Span Adjustments	\$1,032	–	–	\$312
Total Base	\$10,951	\$10,069	\$10,367	\$12,327
Supplemental (20% of base)	\$2,190	\$2,014	\$2,073	\$2,465
Concentration (65% of base—UPP above 55%)	\$7,118	\$6,545	\$6,739	\$8,013
Total Possible Grant	\$20,259	\$18,628	\$19,179	\$22,805

Federal Revenue

Total federal revenues for the combined general fund are budgeted at \$33.9 million, which is a decrease of \$26.0 million from the prior year. Reductions in federal revenues are related to one-time Federal Stimulus Funds revenue. Unrestricted revenues make up \$1.1 million of all general fund federal dollars. The balance comes from restricted federal sources totaling \$32.8 million across multiple sources. These sources include \$11.3 million for the district’s Title I, Title II, Title III and Title IV, \$13.1 million in remaining Federal Stimulus Funds, \$5.6 million in special education and \$1.9 million in Head Start. The remaining \$0.9 million is for vocational programs, afterschool programs and various other small grants.

Other State Revenue

Anticipated state revenues for the 2023-24 budget are down by \$38.9 million from 2022-23 funding levels and are expected to total \$56.5 million. The decrease in state funds is related to the removal of the one-time Learning Recovery Emergency Block Grant and the one-time Arts, Music, and Instructional Materials Discretionary Block Grant. Other decreases include the removal of carryover budgets which decrease due to the recognition of unearned revenue. State revenues are both restricted and unrestricted.

Unrestricted state revenues total \$6.7 million and are comprised of the transportation reimbursement, lottery revenues, and the mandate block grant. Restricted state revenues total \$49.8 million with \$12.5 million associated with payments made on-behalf of Hemet USD employees by the state to the State Teachers Retirement System (STRS). Formulas established by CDE and STRS are used to calculate the amount of revenue used by the state to cover payments made to STRS



GENERAL FUND 2023-2024 BUDGET cont.

on-behalf of Hemet Unified employees. While the on-behalf revenue is reported in the district’s financial reports, actual cash receipts do not pass through the district accounts. Other restricted state revenues include \$21.9 million for the Expanded Learning Opportunities Program (ELOP), \$2.7 million for special education programs, \$3.7 million for after-school programs, \$3.4 million for the In-Person Instruction Grant, and \$1.3 million for restricted lottery. The balance is composed of smaller state grants including the CTE incentive grant.

Local Revenue

Local revenues include pass-through funds from other agencies for special education and child development programs, redevelopment funds, interest earnings, reimbursement of expenses from other agencies, donations and facilities use fees. There is \$22.9 million budgeted in the general fund in this category for 2023-24; \$16.5 million is budgeted for Special Education pass-through funds from the Riverside County Special Education Local Plan Area (SELPA), \$4.2 million is budgeted for redevelopment receipts, and \$1.1 million in local revenue comes from donations and administrative cost reimbursements from CFDs. The balance is for print shop activities, miscellaneous fees, reimbursements, facilities use charges, and interest.

Other Sources/Transfers In/Contributions

Transfers In from Other Funds

Transfers in from other funds to the general fund total \$6.0 million and are associated with excess contract revenue for transportation services provided to other districts and revenue received by the Western Center Academy charter school for special education and the Expanded Learning Opportunities Program (ELOP). The transportation contract revenues transferred in from Fund 63—Enterprise Fund are projected at \$5.3 million for 2023-24 and are used to cover the cost of Hemet USD transportation above the \$1.6 million that comes in as the transportation add-on under the LCFF. Charter special education revenues transferred from Fund 09 are budgeted at \$671,927. According to the Memorandum of Understanding agreement between Western Center Academy and the district, the charter school’s special education and ELOP revenues will be returned to Hemet Unified as the sponsoring agency each year to cover the cost of providing services to charter students.

Contributions

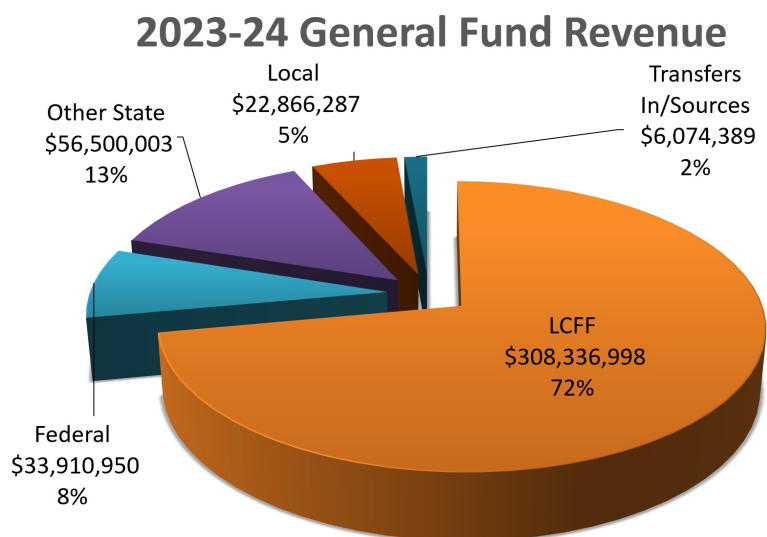
Contributions between the unrestricted and restricted general funds are expected to be \$52.8 million in the 2023-24 budget year. This is an increase of approximately \$12.4 million over the prior year’s expected contribution. Increases in contributions are attributed to rising costs in under-funded special education program and increases in special education enrollment, as well as growth in the required 3% contribution to the routine maintenance account.

Special Education

Special education costs typically exceed the revenue provided to the district from state, federal and local sources for that purpose. Additionally, in order to retain federal funds, the district must meet maintenance of effort requirements. This standard requires that the special education related expenses supported by state revenues and local contributions be no less than the amount expended in the prior year. Contributions from the general fund to special education resources for 2023-24 are budgeted at \$38.7 million, and increase of \$8.9 million over the prior year.

Routine Maintenance

Hemet USD is contributing just over \$14.0 million to its routine maintenance program in 2023-24, an increase of \$3.3 million over the prior year. The legally required contribution to routine maintenance is an amount equivalent to 3% of combined general fund expenditures.



GENERAL FUND 2023-2024 BUDGET cont.

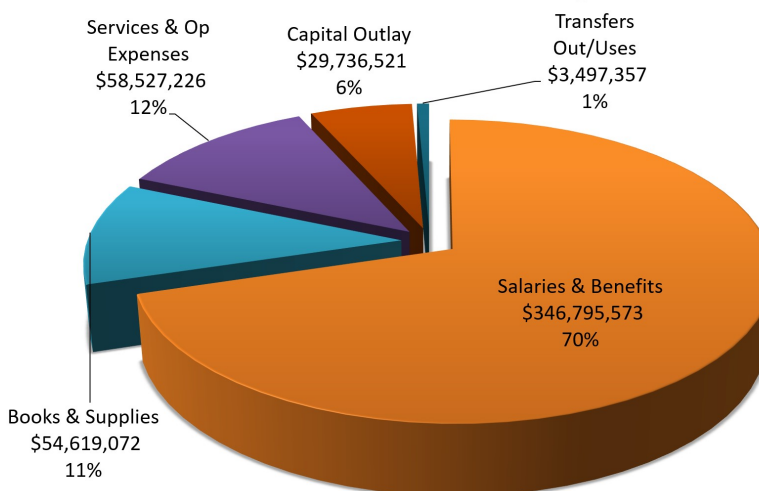
EXPENDITURES & OTHER USES

Budgeted general fund expenditures & other outgo to other funds total \$493.2 million for the upcoming 2023-24 fiscal year. This \$83.5 million increase is 20.4% more than the district expects to spend in the current 2022-23 fiscal year. Most of the increase in expenditures is related to the spending down of one-time grants and carryover. These expenses will be funded through one-time fund balance carried over from the 2022-23 fiscal year.

Salaries and Employee Benefits

Salaries and benefit expenses total \$346.8 million and comprise 70.32% of the District's combined general fund expenditures and other outgo. A majority of regular approved positions and substitute costs are paid from a general salary account and are given a school or department location code to enable monitoring of staffing levels. Staff to provide special education instruction and services are assigned based on case-load requirements and on an as-needed basis. Special education positions are charged to restricted special education accounts. In addition to regular approved positions, extra-duty assignments, substitute costs, and overtime costs will be accounted for at the District level based on the needs indicated by Sites & Departments.

2023-24 General Fund Expenditures



Changes affecting salary and benefit costs in 2023-24 include step and column growth which averages about 1.45% for certificated and 1.75% for classified employees. Employee benefit costs see growth over the prior year with employer PERS rates increasing from 25.37% to 26.68%; STRS rates remain unchanged from the prior year.

Also reported in the employee benefits expense category are Other Post Employment Benefit (OPEB) costs which are allocated across all positions. The rates for OPEB are based on estimated cost of retiree benefits for the budget year, total salary costs and total positions. The OPEB rate may be adjusted up or down during the year to meet the actual cost of the district's pay-as-you go expenses for the budget year. After the close of the 2022-23 fiscal year, the final OPEB rate for the new budget year may be adjusted to account for available ending balances in the account.

The district's self-funded worker's compensation plan rates for 2023-24 increased slightly from the prior year level of 0.75% to 0.77%. Finally, unemployment insurance rates decreased from 0.50% to 0.05%. All other employee benefits costs remain unchanged from the prior year.

Books and Supplies

The 2023-24 combined general fund budget shows \$54.6 million allocated for books and supplies. This is \$32.3 million more than the amount expected to be spent in this category in 2022-23. The increase in costs is related to the planned spend down of one-time grant balances, as well as planned technology purchases utilizing carryover funds.

Services and Operating Expenses

Utilities, property and liability insurance, web-based instructional and assessment applications, professional/consulting services, repairs, consultants, non-public school (NPS) tuition for special education students, and travel and conferences are among the costs reported in the Services and Operating Expenses category where \$58.5 million is budgeted for 2023-24. This amount has increased by \$2.3 million from the projected level of expenditures in this category for the 2022-23 fiscal year. Services and operating expenses include \$6.9 million in transportation costs for Hemet USD students. The majority of student transportation expenses are supported by proceeds from contracts with other districts, with \$1.6 million being covered by LCFF funding for transportation.



GENERAL FUND 2023-2024 BUDGET cont.

The district anticipates spending \$3.7 million for special education students attending non-public schools, contracts with RCOE for CTE teachers and contracts with Valley-Wide for after school programs. Utility costs are budgeted at \$7.9 million. Dues, staff development conferences, workshops, and mileage reimbursement costs, property and liability insurance, repairs, and communication related costs including internet and phones totals \$8.0 million.

Capital Outlay

A budget of \$29.7 million is set aside for capital outlay costs for 2023-24. This is for technology upgrades, a new building, kitchen infrastructure upgrades, vehicles and grounds and custodial equipment. Capital purchases are supported by carryover, routine restricted maintenance, and one-time grants.

Other Outgo

Other outgo is where debt payments for capital leases and other financing activities are recorded as well as tuition payments for district students attending county programs or state schools. For 2023-24, \$3.7 million is budgeted in this category in the general fund. Certificates of Participation (COPs), long-term debt that was issued for capital equipment, and facility construction in prior years are paid from redevelopment funds and make up all of the costs in this category.

A negative \$745,980 expense in the other outgo/transfers of indirect costs category is budgeted for 2023-24. This represents credits transferred into the general fund from other district funds such as Adult Education Fund (Fund 11), Child Development (Fund 12), Cafeteria (Fund 13) and the Transportation Enterprise Fund (Fund 63) for indirect charges.

Indirect charges offset the costs of centralized services provided by the general fund to programs accounted for in other funds and programs. Indirect rates for some programs are established by the California Department of Education or the federal government. The indirect rate for most programs comes from a formula calculated annually with the Unaudited Actuals report and is unique to each school district. Services provided to these programs for which indirect costs are charged include utility costs, payroll processing, financial reporting, technology support, purchasing and human resource activities. The indirect rate for 2023-24 has been set at 6.02%.

Other Uses/Transfers Out

Transfers out to Other Funds have decreased in the 2023-24 school year by \$2.8 million over the prior year. The District has ceased the transfer out to Fund 20, Special Reserve Fund for Postemployment Benefits for its Other Post-Employment Benefits (OPEB) liability. The remaining \$0.5 million transfer out is to Fund 40, Special Reserve Fund for Capital Outlay Projects to support furniture and equipment replacement at school sites.

SITE AND DEPARTMENT ALLOCATIONS

Site Allocations

In addition to a variety of restricted funding sources, site lottery allocations and donations, school sites receive two unrestricted site budget allocations each year. Schools are given a base allocation which is determined by a per ADA rate that is grade span adjusted. Elementary schools receive an add on to their discretionary allocation for instructional materials printing costs. Schools also receive a weighted supplemental allocation based on factors that include each school's LCFF unduplicated pupil percent and special education enrollment. The supplemental allocation is supported by LCFF supplemental and concentration revenues and is used to provide increased or improved services to the students that generate the funds.

Site Lottery Allocations

The Hemet Teacher's Association (HTA) contract article 20.1 stipulates that 20% of unrestricted lottery revenues received by the district are to be allocated to school sites and may be used for expenses such as equipment, supplies, capital outlay, employee in-services, or student field trips. Lottery revenues are allocated to each site based on the site's projected HTA member full-time equivalents (FTEs) for the budget year according to the district's staffing formulas. Budget year lottery revenues are calculated using the per ADA rate provided by School Services of California in their Financial Dashboard and is estimated at \$170 per ADA for 2023-24 fiscal year. The district's unrestricted lottery revenue for 2023-24 is projected at \$3.4 million with \$685,359 distributed to sites per the HTA contract.

Other Allocations

Middle and high schools receive allocations for their athletic programs. Athletic budget increases were an LCAP priority in 2014-15 and that priority remains intact in the district's 2023-24 plan. In prior years, site allocations to schools were a



GENERAL FUND 2023-2024 BUDGET cont.

flat amount regardless of the number of sports or student participants at each site. Beginning in 2019-20, the district has centralized some of the costs that previously were the responsibility of sites to pay from their athletic allocation. The centralized costs will include coaching stipends, trainers, uniforms and emergency services. Sites will get a separate allocation to cover costs that include items such as transportation, security, dues and official fees.

Department Allocations

Allocations for each department are developed on a zero-based budget method. Each department head analyzes and projects expenditure needs for the coming year. Meetings are held with Business Services staff to review requests and budget levels are established. Department allocations are, in many cases, the sole source of funding for operating expenses.

Local Control and Accountability Plan (LCAP) Expenditures

Costs associated with LCAP initiatives that are supported by the LCFF supplemental and concentration grants are budgeted in the district's unrestricted general fund. Those costs for 2023-24 amount to \$103.5 million and fully utilize the budget year's supplemental and concentration grants that are part of the district's LCFF revenues and its carryover, which is part of the General Fund's beginning fund balance. LCAP expenditures cover a wide range of services and activities and are targeted toward three district goals: Teaching and Learning, Systems of Support, and Culture and Climate.

RESTRICTED GENERAL FUND

The district continues its practice of budgeting categorical programs and other restricted revenues with the best estimates provided by federal and state agencies and various funding sources. Over 35% of funds supporting restricted programs are in the form of contributions from the unrestricted general fund. The remaining 65% comes from federal, state, and local sources. These revenues are to be used only for expenditures specified by the granting agency, including English language learners, special education, after school programs, and economically disadvantaged students.

Restricted federal sources total \$32.8 million across multiple sources. These sources include \$11.3 million for the district's Title I, Title II, Title III and Title IV, \$13.1 million in remaining Federal Stimulus Funds, \$5.6 million in special education and \$1.9 million in Head Start. The remaining \$0.9 million is for vocational programs, after school programs and various other small grants. Restricted state revenues total \$49.8 million with \$12.5 million associated with payments made on behalf of District employees by the state to the State Teachers Retirement System (STRS). Other restricted state revenues include \$21.9 million for the Expanded Learning Opportunities Program (ELOP), \$2.7 million for special education programs, \$3.7 million for the after-school program, \$3.4 million for the In-Person Instruction Grant, and \$1.3 million for restricted lottery. The balance is composed of smaller state grants including the CTE incentive grant. Routine Restricted Maintenance (RRM) is also reported in the restricted portion of the general fund. This program is funded entirely by contributions from unrestricted revenues. The mandatory contribution to RRM is 3% of combined general fund expenditures which, for 2023-24, is projected at \$14.0 million.

Budgeted expenditures and transfers out for the restricted portion of the general fund total \$196.2 million. Most restricted program expenses are budgeted to match anticipated revenues. Any unspent restricted revenues remaining at the end of the prior fiscal year are typically re-budgeted in late September of the following year or remain in the legally restricted portion of the district's general fund ending fund balance.

ENTREPRENEURIAL ACTIVITIES

In an effort to generate revenue to offset the district's own transportation and printing costs, entrepreneurial opportunities have been actively pursued in these areas.

Transportation

The Hemet USD Transportation Department engages in entrepreneurial activities by providing and managing transportation services for other districts throughout Riverside County and Southern California, including those in the Los Angeles and Pasadena areas. The department also transports resident students attending the California School for the Deaf in Riverside to their homes throughout Southern California on weekends.

Through these efforts, the district has been able to eliminate the financial burden on the general fund of its own transportation services. Financial activity for contracted transportation services is recorded in Fund 63—Enterprise Fund. Excess contract revenues estimated at \$5.3 million will be transferred to the general fund from the enterprise fund to offset transportation costs for Hemet USD students.



GENERAL FUND 2023-2024 BUDGET cont.

Instructional Publication Center

The Instructional Publication Center provides printing and graphic services to all schools within the district as well as to other districts in the area. The average annual output includes 20 million black and white impressions as well as over 17 million color impressions. The Publication Center prints the district's annual benchmark testing materials, registration packets and curriculum. It also prints banners, decorative windows applications and door graphics that tell the story of each school site. At the end of the school year, the Publishing Center produces approximately 3,500 yearbooks for students and staff. The Publication Center serves multiple outside non-profit agencies and other districts. Some of these include, Perris Union High School District, Alvord Unified School District, Etiwanda School District as well as many others. The financial benefit the district receives from its operations is primarily realized through reduced costs and time saved at sites and departments by performing work in-house. Staff estimate savings at a minimum of \$750,000 annually and are always looking for ways to add value to the District.

ENDING FUND BALANCE

The general fund's ending fund balance is made up of funds that are categorized as non-spendable, legally restricted, committed for specific uses as authorized by the governing board, assigned or unassigned. Along with the fund balance assignment resolution, the board annually reauthorizes a formal economic reserve policy in which a minimum 5% reserve for economic uncertainty (REU) for Hemet Unified has been established. This level of reserves for economic uncertainty is an additional 2% above the statutory minimum reserve of 3% set by the state. The REU is in the unassigned ending balance category. Effective with the 2015-16 year, districts with an assigned or unassigned reserve greater than the statutory minimum must disclose the amount of the excess reserves at public hearing. Hemet Unified's 5% reserve exceeds the 3% statutory minimum by approximately \$9.9 million. This will be disclosed at a public hearing during the June 13, 2023 meeting of the Hemet USD's Governing Board.

As indicated in the table on the right, the district's 2023-24 combined general fund is expected to see expenses exceed revenues by \$65.5 million leaving an ending balance of \$106.0 million. Of that, \$31.8 million is legally restricted, \$28.4 million is committed, \$19.7 million is assigned, and \$1.4 million of the ending balance is non-spendable and is made up of warehouse inventory (stores) and cash in banks outside the district's account at the county treasury, and health and welfare. The remaining \$24.7 million is set aside as a 5.0% reserve for economic uncertainty in the assigned/unassigned ending balance category.

Components of Ending Balance	
Combined General Fund	
Adopted Budget 2023-24	
	Adopted Budget
Beginning Fund Balance	\$ 171,498,758
Net Increase/(Decrease)	(65,487,122)
Ending Fund Balance	\$ 106,011,636
Reserves	
5% Reserve for Economic Uncertainty	\$ 24,658,787
Revolving Cash	25,000
Stores Inventory Reserve	1,410,285
Legally and/or Restricted Carry Over	31,756,471
Committed - H&W HTA	1,039,145
Committed - Reserve for Deficit Spending	27,394,918
Assignments	19,727,030
Total Reserves	\$ 106,011,636
Available for Board Designation	\$ 0



OTHER DISTRICT FUNDS

The 2023-24 budgets for the district's other funds are as follows:

Fund	Beginning Balance	Revenues/ Sources	Expenditures/ Uses	Ending Balance
Fund 09—Charter School (WCA)	\$ 1,039,761	\$ 11,110,307	\$ 10,377,449	\$ 1,772,619
Fund 11—Adult Education	123,425	894,190	889,190	128,425
Fund 12—Child Development	649,292	2,613,624	2,613,624	649,292
Fund 13—Cafeteria	6,181,548	19,859,615	17,801,789	8,239,374
Fund 14—Deferred Maintenance	1,147	-0-	-0-	1,147
Fund 20—OPEB Reserve	18,254,354	302,063	0	18,556,417
Fund 21—Building Fund	43,076,442	40,000	19,926,965	23,149,477
Fund 25—Capital Facilities	28,707,376	1,123,490	5,078,570	24,752,296
Fund 35—County School Facilities	-0-	-0-	-0-	-0-
Fund 40—Reserve for Capital Outlay	12,324,374	500,000	7,020,922	5,803,452
Fund 63—Enterprise Fund (Transportation)	11,728,896	21,116,377	22,767,852	10,077,421
Fund 67—Self-Insurance—Workers Comp	496,934	1,980,498	2,400,150	77,282
Fund 68—Self Insurance (F67)—OPEB	200,000	996,856	1,011,647	185,209

Notable items for other funds include:

Fund 14-Deferred Maintenance used to account separately for revenues that are restricted or committed for deferred maintenance purposes. This fund was last used in 2020-21 and remaining balances are related to the fair market value adjustments.

Fund 20—Reserve for Postemployment Benefits was opened late in the 2012-13 year with an initial deposit of \$1.5 million for future retiree benefits liabilities. Several deposits from the unrestricted general fund reserves have been made in years when funds were available.

Fund 21—Building Fund—Revenue and expenditures related to bond issuances for school construction and improvements are reported in this fund.

Fund 63—Enterprise Fund was established in late 2013-14 to account for expenses and revenues related to contracts for transportation services provided to other districts. Unlike other district funds, the ending balance in this fund is reported as the net position as a business type activity and takes into account the value and depreciation of capital assets, as well as long term liabilities for debt payments, and retirement liabilities.

Fund 67—Self Insurance expenses include worker's compensation claims and expenses. Cash loans to other district funds as needed are made from the Self-Insurance fund.

Fund 68—This Self Insurance fund was opened in 2011-12. This fund is a subset of Fund 67 and is used to account separately for the district's pay-as-you go post retirement health benefit costs and revenues. All activity in Fund 68 is reported with Fund 67 in the state SACS forms.



FINANCIAL OUTLOOK

MULTI-YEAR PROJECTIONS

Assumptions used to develop the district’s multi-year projections are presented in the table below and were developed based on recommendations and guidance from the Riverside County Office of Education and various school district advocacy groups. Based on these assumptions, multi-year projections included in the 2023-24 budget show the district will be able to meet its fiscal obligations in 2023-24 and the two subsequent fiscal years.

Enrollment/ADA

The 2023-24 enrollment is expected to increase 1.2% from enrollment reported in 2022-23. The projected increase is an anticipated result of new housing developments within district boundaries. The district is projecting enrollment to remain fairly flat through 2025-26. ADA as a percentage of enrollment will remain fairly consistent at 89.22%. This is considered to be a reasonable assumption based on recent trends.

Revenues

The governor’s budget proposals for 2023-24 include a 8.22% cost of living adjustment (COLA). COLA rates are from the California Department of Finance (DOF) estimates and information provided in the Governor’s May Revise budget proposal. COLA rates have been applied to the district’s LCFF base and are used in its LCFF calculations through 2024-25. For the two out years, 2024-25 COLA is expected to be 3.94% and 3.29% for 2025-26, which has been factored in to the projections.

Expenses

Combined general fund certificated salaries and related benefits show an increase in all years due to step and column and retirement rate increases.

Expenses in the books and supplies expenditure category see a drop of \$32.9 million from 2023-24 to 2024-25 for the fall off of one-time grants and carryover that are included in the current budget year. Similarly, there is a \$3.6 million decrease in services budgets, and a \$24.1 million decrease in capital outlay. In 2024-25, books and supplies budgets increase to accommodate a planned textbook adoption. Otherwise, there are no other significant changes to budget amounts in other expenditure categories across the three years of the projection.

Budgeted LCAP expenditures for the 2023-24 budget year total \$103.5 million supported by current year supplemental and concentration grants and carryover which is part of the General Fund’s beginning fund balance.

The district ending fund balance to the general fund will decrease over the next few years, but it will still meet the 5% reserves in each year established by the Board.

Based on the assumptions presented, the district expects it will have sufficient funds to meet obligations in all three years of the projections and at a minimum meet the 3% legally required economic reserve balance. Therefore, it will submit the 2023-24 budget for board approval.

2023-2024 Adopted Budget Multi-Year Projections			
	2023-24	2024-25	2025-26
COLA	8.22%	3.94%	3.29%
Enrollment - Hemet USD	21,878	21,878	21,878
ADA - Hemet USD	19,295.71	19,295.71	19,295.71
District ADA %	89.22%	89.22%	89.22%
Unduplicated % (Rolling 3 Yr Avg)	87.84%	87.16%	87.32%
Enrollment - includes County	81.83%	81.94%	81.81%
Funded ADA - includes County	19,869.36	19,571.00	19,530.70
Step & Column - Certificated	1.45%	1.45%	1.45%
Step & Column - Classified	1.75%	1.75%	1.75%
STRS	19.10%	19.10%	19.10%
PERS	26.68%	27.70%	28.30%



FINANCIAL OUTLOOK cont.

CASH FLOW PROJECTIONS

Cash flows for the 2023-24 and 2024-25 budget years have been prepared to identify periods of potential cash shortfalls and to assist in assessing the level of temporary loans needed from other funds. The district's cash position is expected to stay positive throughout the 2023-24 and 2024-25 budget years.

2023-24 Cash Flow

The cash flow analysis included in this report shows that based on current information, the district can expect cash reserves to be sufficient throughout the year. No borrowing from other funds will be needed.

Cash flow analysis of other funds indicate periodic cash loans to Fund 11– Adult Education Fund and Fund 12—Child Development Fund will be necessary throughout the year. Revenue for activities in these funds are paid on a reimbursement basis so cash must be provided until reimbursements are received. Loans to Funds 11 and 12 during the year are expected.

2024-25 Cash Flow

The cash flow analysis included in this report shows that based on current information, the district can expect cash reserves to be sufficient throughout the year. No borrowing from other funds will be needed.

Cash flow analysis of other funds indicates again periodic cash loans to Fund 11– Adult Education Fund and Fund 12—Child Development Fund will be necessary throughout the year. Revenue for activities in these funds are paid on a reimbursement basis so cash must be provided until reimbursements are received. Loans to Funds 11 and 12 during the year are expected as in prior years.



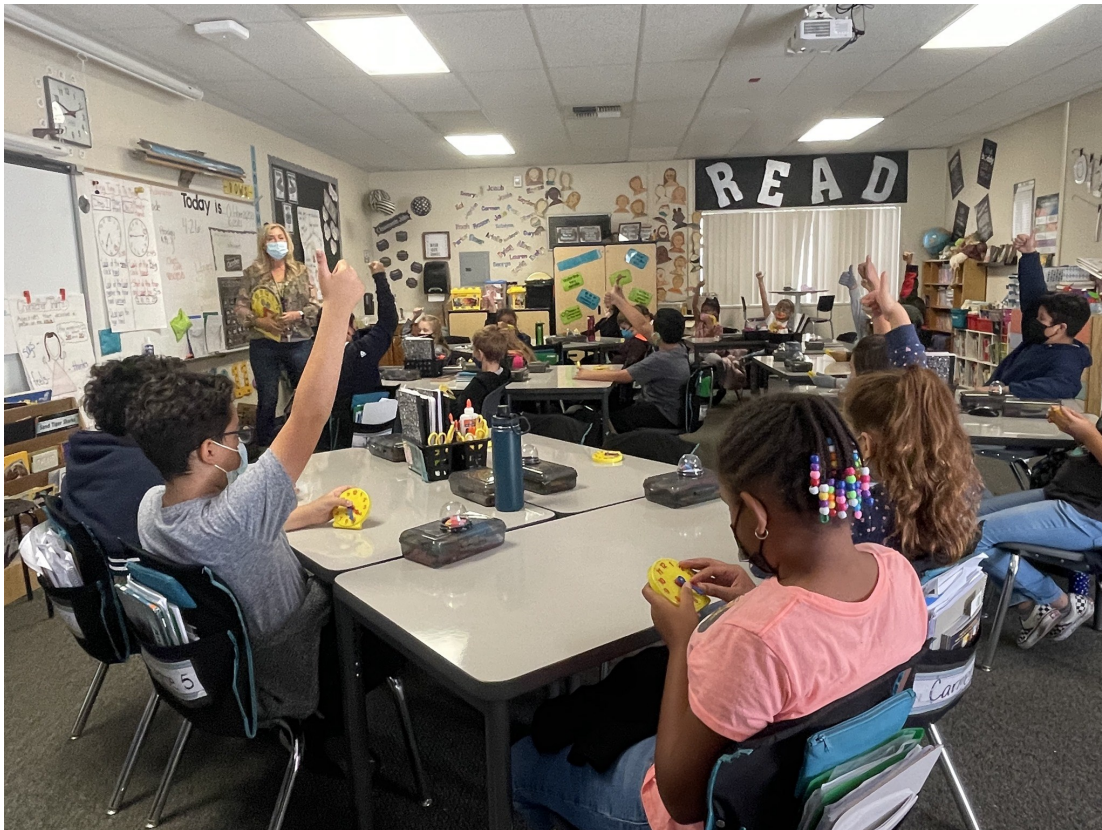
FINANCIAL OUTLOOK cont.

CONCLUSION

Overall the financial outlook for California schools appears to be slowing following recovery from the pandemic. Revenues received at the state level have been adjusted downward and various state agencies emphasize the inherent risk in the Governor's May Revise. As a result, the district will need to carefully monitor spending and strategically leverage one-time grants to ensure it does not create an unsustainable structural deficit.

Hemet USD continues to use the supplemental and concentration dollars it receives under LCFF appropriately by providing targeted assistance to at-risk students through programs focused on its three goals—teaching and learning, systems of support, and culture and climate.

Looking forward, the district will continue to support staff in ensuring all students receive a quality education through prudent use of all its resources. It will continue to monitor the state economy and its own budget and make adjustments as necessary to remain fiscally solvent.



State Budget Forms

2023-24 Adopted Budget



ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: Hemet USD - Professional Development Service Center

Date: June 5, 2023

Adoption Date: June 20, 2023

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: Hemet USD - Professional Development Service Center

Date: June 13, 2023

Time: 5:30 PM

Contact person for additional information on the budget reports:

Name: Carolyn Yoakum

Title: Director, Fiscal Services

Telephone: (951) 765-5100

E-mail: cyoakum@hemetUSD.org

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	n/a	
		• Management/supervisor/confidential? (Section S8C, Line 1)		
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/20/2023	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 10,189,130.00
Less: Amount of total liabilities reserved in budget:	\$ 10,189,130.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 06/20/2023

For additional information on this certification, please contact:

Name: Carolyn Yoakum
Title: Director, Fiscal Services
Telephone: (951) 765-5100 x5700
E-mail: cyoakum@hemetusd.org

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	289,975,051.00	0.00	289,975,051.00	308,336,998.00	0.00	308,336,998.00	6.3%
2) Federal Revenue		8100-8299	1,108,666.00	58,763,759.00	59,872,425.00	1,111,478.00	32,799,472.00	33,910,950.00	-43.4%
3) Other State Revenue		8300-8599	7,252,323.00	88,104,370.00	95,356,693.00	6,741,613.00	49,758,390.00	56,500,003.00	-40.7%
4) Other Local Revenue		8600-8799	1,968,345.00	22,762,367.00	24,730,712.00	1,242,792.00	21,623,495.00	22,866,287.00	-7.5%
5) TOTAL, REVENUES			300,304,385.00	169,630,496.00	469,934,881.00	317,432,881.00	104,181,357.00	421,614,238.00	-10.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	110,346,066.00	41,206,599.00	151,552,665.00	134,177,110.00	39,033,682.00	173,210,792.00	14.3%
2) Classified Salaries		2000-2999	37,053,747.00	26,832,185.00	63,885,932.00	44,648,140.00	28,932,926.00	73,581,066.00	15.2%
3) Employee Benefits		3000-3999	51,564,529.00	36,451,551.00	88,016,080.00	61,515,205.00	38,488,510.00	100,003,715.00	13.6%
4) Books and Supplies		4000-4999	9,493,801.00	12,843,363.00	22,337,164.00	17,201,893.00	37,417,179.00	54,619,072.00	144.5%
5) Services and Other Operating Expenditures		5000-5999	30,640,530.00	25,562,176.00	56,202,706.00	38,054,630.00	20,472,596.00	58,527,226.00	4.1%
6) Capital Outlay		6000-6999	1,496,520.00	19,917,605.00	21,414,125.00	7,155,128.00	22,581,393.00	29,736,521.00	38.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	3,619,559.00	3,619,559.00	0.00	3,743,337.00	3,743,337.00	3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,905,276.00)	6,167,613.00	(737,663.00)	(6,248,639.00)	5,502,659.00	(745,980.00)	1.1%
9) TOTAL, EXPENDITURES			233,689,917.00	172,600,651.00	406,290,568.00	296,503,467.00	196,172,282.00	492,675,749.00	21.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			66,614,468.00	(2,970,155.00)	63,644,313.00	20,929,414.00	(91,990,925.00)	(71,061,511.00)	-211.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	4,626,947.00	799,130.00	5,426,077.00	5,278,979.00	795,410.00	6,074,389.00	11.9%
b) Transfers Out		7600-7629	3,294,483.00	42,619.00	3,337,102.00	500,000.00	0.00	500,000.00	-85.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(40,307,385.00)	40,307,385.00	0.00	(52,759,653.00)	52,759,653.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(38,974,921.00)	41,063,896.00	2,088,975.00	(47,980,674.00)	53,555,063.00	5,574,389.00	166.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,639,547.00	38,093,741.00	65,733,288.00	(27,051,260.00)	(38,435,862.00)	(65,487,122.00)	-199.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	73,666,881.00	32,098,595.00	105,765,476.00	101,306,428.00	70,192,336.00	171,498,764.00	62.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			73,666,881.00	32,098,595.00	105,765,476.00	101,306,428.00	70,192,336.00	171,498,764.00	62.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,666,881.00	32,098,595.00	105,765,476.00	101,306,428.00	70,192,336.00	171,498,764.00	62.2%
2) Ending Balance, June 30 (E + F1e)			101,306,428.00	70,192,336.00	171,498,764.00	74,255,168.00	31,756,474.00	106,011,642.00	-38.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	1,410,285.00	0.00	1,410,285.00	1,410,285.00	0.00	1,410,285.00	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	70,192,336.00	70,192,336.00	0.00	31,756,474.00	31,756,474.00	-54.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	63,004,649.00	0.00	63,004,649.00	28,434,063.00	0.00	28,434,063.00	-54.9%
HTA Health & Welfare	0000	9760	2,023,452.00		2,023,452.00			0.00	
LCAP Priorities (Carry over)	0000	9760	16,722,898.00		16,722,898.00			0.00	
Offset for Future Deficit	0000	9760	44,258,299.00		44,258,299.00			0.00	
HTA Health & Welfare	0000	9760			0.00	1,039,145.00		1,039,145.00	
Offset for Future Deficit	0000	9760			0.00	27,394,918.00		27,394,918.00	
d) Assigned									
Other Assignments		9780	16,385,110.00	0.00	16,385,110.00	19,727,033.00	0.00	19,727,033.00	20.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	20,481,384.00	0.00	20,481,384.00	24,658,787.00	0.00	24,658,787.00	20.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	101,306,425.00	70,192,333.00	171,498,758.00				
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				

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			101,306,425.00	70,192,333.00	171,498,758.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			101,306,425.00	70,192,333.00	171,498,758.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	198,298,785.00	0.00	198,298,785.00	212,866,522.00	0.00	212,866,522.00	7.3%
Education Protection Account State Aid - Current Year		8012	56,389,189.00	0.00	56,389,189.00	60,199,967.00	0.00	60,199,967.00	6.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	321,078.00	0.00	321,078.00	321,078.00	0.00	321,078.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	35,231,142.00	0.00	35,231,142.00	35,231,142.00	0.00	35,231,142.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unsecured Roll Taxes		8042	1,681,121.00	0.00	1,681,121.00	1,681,121.00	0.00	1,681,121.00	0.0%
Prior Years' Taxes		8043	1,958,152.00	0.00	1,958,152.00	1,958,152.00	0.00	1,958,152.00	0.0%
Supplemental Taxes		8044	1,013,402.00	0.00	1,013,402.00	1,013,402.00	0.00	1,013,402.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,662,126.00)	0.00	(3,662,126.00)	(3,662,126.00)	0.00	(3,662,126.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			291,230,743.00	0.00	291,230,743.00	309,609,258.00	0.00	309,609,258.00	6.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,255,692.00)	0.00	(1,255,692.00)	(1,272,260.00)	0.00	(1,272,260.00)	1.3%
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			289,975,051.00	0.00	289,975,051.00	308,336,998.00	0.00	308,336,998.00	6.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,823,947.00	4,823,947.00	0.00	5,208,973.00	5,208,973.00	8.0%
Special Education Discretionary Grants		8182	0.00	500,928.00	500,928.00	0.00	366,094.00	366,094.00	-26.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	2,531,832.00	2,531,832.00	0.00	1,935,596.00	1,935,596.00	-23.5%
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		8,042,518.00	8,042,518.00		8,816,147.00	8,816,147.00	9.6%
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		988,939.00	988,939.00		996,970.00	996,970.00	0.8%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		425,602.00	425,602.00		365,292.00	365,292.00	-14.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		1,873,612.00	1,873,612.00		1,099,747.00	1,099,747.00	-41.3%
Career and Technical Education	3500-3599	8290		259,636.00	259,636.00		329,459.00	329,459.00	26.9%
All Other Federal Revenue	All Other	8290	1,108,666.00	39,316,745.00	40,425,411.00	1,111,478.00	13,681,194.00	14,792,672.00	-63.4%
TOTAL, FEDERAL REVENUE			1,108,666.00	58,763,759.00	59,872,425.00	1,111,478.00	32,799,472.00	33,910,950.00	-43.4%
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	2,484,142.00	2,484,142.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	823,105.00	0.00	823,105.00	823,105.00	0.00	823,105.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,915,019.00	1,259,063.00	5,174,082.00	3,404,309.00	1,349,715.00	4,754,024.00	-8.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		5,304,853.00	5,304,853.00		3,659,135.00	3,659,135.00	-31.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		296,755.00	296,755.00		159,671.00	159,671.00	-46.2%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,416,973.00	1,416,973.00		1,073,942.00	1,073,942.00	-24.2%
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%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other State Revenue	All Other	8590	2,514,199.00	77,342,584.00	79,856,783.00	2,514,199.00	43,515,927.00	46,030,126.00	-42.4%
TOTAL, OTHER STATE REVENUE			7,252,323.00	88,104,370.00	95,356,693.00	6,741,613.00	49,758,390.00	56,500,003.00	-40.7%
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	4,253,347.00	4,253,347.00	0.00	4,253,345.00	4,253,345.00	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	175,000.00	0.00	175,000.00	175,000.00	0.00	175,000.00	0.0%
Interest		8660	275,000.00	0.00	275,000.00	275,000.00	0.00	275,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	78,062.00	0.00	78,062.00	75,000.00	0.00	75,000.00	-3.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,440,283.00	1,278,130.00	2,718,413.00	717,792.00	901,200.00	1,618,992.00	-40.4%
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		17,230,890.00	17,230,890.00		16,468,950.00	16,468,950.00	-4.4%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,968,345.00	22,762,367.00	24,730,712.00	1,242,792.00	21,623,495.00	22,866,287.00	-7.5%
TOTAL, REVENUES			300,304,385.00	169,630,496.00	469,934,881.00	317,432,881.00	104,181,357.00	421,614,238.00	-10.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	89,256,282.00	27,903,157.00	117,159,439.00	109,478,348.00	25,020,009.00	134,498,357.00	14.8%
Certificated Pupil Support Salaries		1200	5,966,174.00	7,758,649.00	13,724,823.00	6,983,288.00	8,148,008.00	15,131,296.00	10.2%
Certificated Supervisors' and Administrators' Salaries		1300	12,662,480.00	3,332,644.00	15,995,124.00	14,829,095.00	3,460,993.00	18,290,088.00	14.3%
Other Certificated Salaries		1900	2,461,130.00	2,212,149.00	4,673,279.00	2,886,379.00	2,404,672.00	5,291,051.00	13.2%
TOTAL, CERTIFICATED SALARIES			110,346,066.00	41,206,599.00	151,552,665.00	134,177,110.00	39,033,682.00	173,210,792.00	14.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,546,477.00	11,453,438.00	13,999,915.00	3,344,963.00	13,741,630.00	17,086,593.00	22.0%
Classified Support Salaries		2200	13,059,146.00	5,820,793.00	18,879,939.00	15,811,579.00	5,564,100.00	21,375,679.00	13.2%
Classified Supervisors' and Administrators' Salaries		2300	4,235,012.00	952,276.00	5,187,288.00	4,813,023.00	721,637.00	5,534,660.00	6.7%
Clerical, Technical and Office Salaries		2400	12,733,100.00	2,378,578.00	15,111,678.00	14,726,216.00	1,862,936.00	16,589,152.00	9.8%
Other Classified Salaries		2900	4,480,012.00	6,227,100.00	10,707,112.00	5,952,359.00	7,042,623.00	12,994,982.00	21.4%
TOTAL, CLASSIFIED SALARIES			37,053,747.00	26,832,185.00	63,885,932.00	44,648,140.00	28,932,926.00	73,581,066.00	15.2%
EMPLOYEE BENEFITS									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
STRS		3101-3102	20,324,315.00	20,769,349.00	41,093,664.00	25,302,575.00	19,561,998.00	44,864,573.00	9.2%
PERS		3201-3202	8,947,031.00	6,268,885.00	15,215,916.00	12,025,508.00	8,177,635.00	20,203,143.00	32.8%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	4,251,025.00	2,648,872.00	6,899,897.00	5,416,956.00	2,885,962.00	8,302,918.00	20.3%
Unemployment Insurance		3401-3402	15,411,504.00	5,695,291.00	21,106,795.00	16,460,401.00	7,033,727.00	23,494,128.00	11.3%
Workers' Compensation		3501-3502	713,579.00	317,487.00	1,031,066.00	89,407.00	33,977.00	123,384.00	-88.0%
OPEB, Allocated		3601-3602	1,103,219.00	490,017.00	1,593,236.00	1,376,966.00	523,344.00	1,900,310.00	19.3%
OPEB, Active Employees		3701-3702	639,038.00	261,650.00	900,688.00	765,643.00	271,867.00	1,037,510.00	15.2%
Other Employee Benefits		3751-3752	243.00	0.00	243.00	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	174,575.00	0.00	174,575.00	77,749.00	0.00	77,749.00	-55.5%
TOTAL, EMPLOYEE BENEFITS			51,564,529.00	36,451,551.00	88,016,080.00	61,515,205.00	38,488,510.00	100,003,715.00	13.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	53,891.00	3,590,644.00	3,644,535.00	0.00	1,753,000.00	1,753,000.00	-51.9%
Books and Other Reference Materials		4200	401,392.00	377,841.00	779,233.00	306,610.00	1,068,886.00	1,375,496.00	76.5%
Materials and Supplies		4300	7,212,234.00	7,522,004.00	14,734,238.00	7,242,065.00	33,934,536.00	41,176,601.00	179.5%
Noncapitalized Equipment		4400	1,825,756.00	1,352,874.00	3,178,630.00	9,653,218.00	660,757.00	10,313,975.00	224.5%
Food		4700	528.00	0.00	528.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			9,493,801.00	12,843,363.00	22,337,164.00	17,201,893.00	37,417,179.00	54,619,072.00	144.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,458,501.00	2,458,501.00	0.00	3,638,781.00	3,638,781.00	48.0%
Travel and Conferences		5200	896,537.00	653,235.00	1,549,772.00	1,345,926.00	780,516.00	2,126,442.00	37.2%
Dues and Memberships		5300	180,533.00	18,158.00	198,691.00	165,878.00	1,000.00	166,878.00	-16.0%
Insurance		5400 - 5450	2,453,473.00	59.00	2,453,532.00	2,901,000.00	0.00	2,901,000.00	18.2%
Operations and Housekeeping Services		5500	7,129,471.00	14,121.00	7,143,592.00	7,219,380.00	15,000.00	7,234,380.00	1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,466,876.00	849,042.00	3,315,918.00	2,871,755.00	910,992.00	3,782,747.00	14.1%
Transfers of Direct Costs		5710	(483,660.00)	483,660.00	0.00	(166,276.00)	166,276.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,367,934.00	623,706.00	6,991,640.00	7,822,764.00	498,328.00	8,321,092.00	19.0%
Professional/Consulting Services and Operating Expenditures		5800	10,295,788.00	20,407,633.00	30,703,421.00	14,745,956.00	14,439,503.00	29,185,459.00	-4.9%
Communications		5900	1,333,578.00	54,061.00	1,387,639.00	1,148,247.00	22,200.00	1,170,447.00	-15.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,640,530.00	25,562,176.00	56,202,706.00	38,054,630.00	20,472,596.00	58,527,226.00	4.1%
CAPITAL OUTLAY									
Land		6100	0.00	157,860.00	157,860.00	0.00	23,659.00	23,659.00	-85.0%
Land Improvements		6170	0.00	2,446,154.00	2,446,154.00	0.00	5,000,000.00	5,000,000.00	104.4%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Buildings and Improvements of Buildings		6200	719,557.00	14,117,684.00	14,837,241.00	6,708,131.00	14,693,592.00	21,401,723.00	44.2%
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	776,963.00	3,127,413.00	3,904,376.00	446,997.00	2,864,142.00	3,311,139.00	-15.2%
Equipment Replacement		6500	0.00	68,494.00	68,494.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,496,520.00	19,917,605.00	21,414,125.00	7,155,128.00	22,581,393.00	29,736,521.00	38.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	1,395,197.00	1,395,197.00	0.00	1,367,468.00	1,367,468.00	-2.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Debt Service - Principal		7439	0.00	2,224,362.00	2,224,362.00	0.00	2,375,869.00	2,375,869.00	6.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	3,619,559.00	3,619,559.00	0.00	3,743,337.00	3,743,337.00	3.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,167,613.00)	6,167,613.00	0.00	(5,502,659.00)	5,502,659.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(737,663.00)	0.00	(737,663.00)	(745,980.00)	0.00	(745,980.00)	1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,905,276.00)	6,167,613.00	(737,663.00)	(6,248,639.00)	5,502,659.00	(745,980.00)	1.1%
TOTAL, EXPENDITURES			233,689,917.00	172,600,651.00	406,290,568.00	296,503,467.00	196,172,282.00	492,675,749.00	21.3%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	4,626,947.00	799,130.00	5,426,077.00	5,278,979.00	795,410.00	6,074,389.00	11.9%
(a) TOTAL, INTERFUND TRANSFERS IN			4,626,947.00	799,130.00	5,426,077.00	5,278,979.00	795,410.00	6,074,389.00	11.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,294,483.00	42,619.00	3,337,102.00	500,000.00	0.00	500,000.00	-85.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,294,483.00	42,619.00	3,337,102.00	500,000.00	0.00	500,000.00	-85.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(40,307,385.00)	40,307,385.00	0.00	(52,759,653.00)	52,759,653.00	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			(40,307,385.00)	40,307,385.00	0.00	(52,759,653.00)	52,759,653.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(38,974,921.00)	41,063,896.00	2,088,975.00	(47,980,674.00)	53,555,063.00	5,574,389.00	166.8%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	289,975,051.00	0.00	289,975,051.00	308,336,998.00	0.00	308,336,998.00	6.3%
2) Federal Revenue		8100-8299	1,108,666.00	58,763,759.00	59,872,425.00	1,111,478.00	32,799,472.00	33,910,950.00	-43.4%
3) Other State Revenue		8300-8599	7,252,323.00	88,104,370.00	95,356,693.00	6,741,613.00	49,758,390.00	56,500,003.00	-40.7%
4) Other Local Revenue		8600-8799	1,968,345.00	22,762,367.00	24,730,712.00	1,242,792.00	21,623,495.00	22,866,287.00	-7.5%
5) TOTAL, REVENUES			300,304,385.00	169,630,496.00	469,934,881.00	317,432,881.00	104,181,357.00	421,614,238.00	-10.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		134,517,976.00	81,292,682.00	215,810,658.00	163,050,060.00	81,816,081.00	244,866,141.00	13.5%
2) Instruction - Related Services	2000-2999		31,532,921.00	22,768,823.00	54,301,744.00	37,720,211.00	26,317,061.00	64,037,272.00	17.9%
3) Pupil Services	3000-3999		21,779,788.00	21,119,606.00	42,899,394.00	27,739,919.00	24,731,357.00	52,471,276.00	22.3%
4) Ancillary Services	4000-4999		2,618,986.00	93,874.00	2,712,860.00	2,539,092.00	53,555.00	2,592,647.00	-4.4%
5) Community Services	5000-5999		21,162.00	80,886.00	102,048.00	17,500.00	143,993.00	161,493.00	58.3%
6) Enterprise	6000-6999		319.00	386,140.00	386,459.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		16,847,293.00	15,165,780.00	32,013,073.00	30,887,363.00	29,844,880.00	60,732,243.00	89.7%
8) Plant Services	8000-8999		26,371,472.00	28,060,393.00	54,431,865.00	34,549,322.00	29,505,559.00	64,054,881.00	17.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	3,632,467.00	3,632,467.00	0.00	3,759,796.00	3,759,796.00	3.5%
10) TOTAL, EXPENDITURES			233,689,917.00	172,600,651.00	406,290,568.00	296,503,467.00	196,172,282.00	492,675,749.00	21.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			66,614,468.00	(2,970,155.00)	63,644,313.00	20,929,414.00	(91,990,925.00)	(71,061,511.00)	-211.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	4,626,947.00	799,130.00	5,426,077.00	5,278,979.00	795,410.00	6,074,389.00	11.9%
b) Transfers Out		7600-7629	3,294,483.00	42,619.00	3,337,102.00	500,000.00	0.00	500,000.00	-85.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(40,307,385.00)	40,307,385.00	0.00	(52,759,653.00)	52,759,653.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(38,974,921.00)	41,063,896.00	2,088,975.00	(47,980,674.00)	53,555,063.00	5,574,389.00	166.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,639,547.00	38,093,741.00	65,733,288.00	(27,051,260.00)	(38,435,862.00)	(65,487,122.00)	-199.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	73,666,881.00	32,098,595.00	105,765,476.00	101,306,428.00	70,192,336.00	171,498,764.00	62.2%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,666,881.00	32,098,595.00	105,765,476.00	101,306,428.00	70,192,336.00	171,498,764.00	62.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,666,881.00	32,098,595.00	105,765,476.00	101,306,428.00	70,192,336.00	171,498,764.00	62.2%
2) Ending Balance, June 30 (E + F1e)			101,306,428.00	70,192,336.00	171,498,764.00	74,255,168.00	31,756,474.00	106,011,642.00	-38.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	1,410,285.00	0.00	1,410,285.00	1,410,285.00	0.00	1,410,285.00	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	70,192,336.00	70,192,336.00	0.00	31,756,474.00	31,756,474.00	-54.8%
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	63,004,649.00	0.00	63,004,649.00	28,434,063.00	0.00	28,434,063.00	-54.9%
HTA Health & Welfare	0000	9760	2,023,452.00		2,023,452.00			0.00	
LCAP Priorities (Carry over)	0000	9760	16,722,898.00		16,722,898.00			0.00	
Offset for Future Deficit	0000	9760	44,258,299.00		44,258,299.00			0.00	
HTA Health & Welfare	0000	9760			0.00	1,039,145.00		1,039,145.00	
Offset for Future Deficit	0000	9760			0.00	27,394,918.00		27,394,918.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	16,385,110.00	0.00	16,385,110.00	19,727,033.00	0.00	19,727,033.00	20.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	20,481,384.00	0.00	20,481,384.00	24,658,787.00	0.00	24,658,787.00	20.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	19,948,298.00	13,999,040.00
5650	FEMA Public Assistance Funds	235,311.00	235,311.00
6266	Educator Effectiveness, FY 2021-22	6,254,454.00	2,593,341.00
6300	Lottery: Instructional Materials	2,059,230.00	1,708,945.00
6331	CA Community Schools Partnership Act - Planning Grant	110,754.00	0.00
6500	Special Education	1,014,504.00	891,805.00
6546	Mental Health-Related Services	282,796.00	203,831.00
6547	Special Education Early Intervention Preschool Grant	2,233,162.00	3,127,528.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,478,397.00	0.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	571,789.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	117,653.00	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,484,142.00	0.00
7311	Classified School Employee Professional Development Block Grant	6,535.00	0.00
7388	SB 117 COVID-19 LEA Response Funds	335,133.00	0.00
7412	A-G Access/Success Grant	1,510,820.00	0.00
7413	A-G Learning Loss Mitigation Grant	614,105.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	526,978.00	0.00
7435	Learning Recovery Emergency Block Grant	26,063,080.00	4,944,000.00
7810	Other Restricted State	183,746.00	183,746.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	83,046.00	0.00
9010	Other Restricted Local	3,078,403.00	3,868,927.00
Total, Restricted Balance		70,192,336.00	31,756,474.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	8,149,205.00	8,809,785.00	8.1%
2) Federal Revenue		8100-8299	10,105.00	43,360.00	329.1%
3) Other State Revenue		8300-8599	2,563,953.00	1,446,598.00	-43.6%
4) Other Local Revenue		8600-8799	767,338.00	810,564.00	5.6%
5) TOTAL, REVENUES			11,490,601.00	11,110,307.00	-3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,965,207.00	3,502,099.00	-11.7%
2) Classified Salaries		2000-2999	679,453.00	605,754.00	-10.8%
3) Employee Benefits		3000-3999	2,002,775.00	1,693,138.00	-15.5%
4) Books and Supplies		4000-4999	941,163.00	1,113,762.00	18.3%
5) Services and Other Operating Expenditures		5000-5999	2,711,313.00	2,661,286.00	-1.8%
6) Capital Outlay		6000-6999	5,832.00	6,000.00	2.9%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,305,743.00	9,582,039.00	-7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,184,858.00	1,528,268.00	29.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	799,130.00	795,410.00	-0.5%
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			(799,130.00)	(795,410.00)	-0.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			385,728.00	732,858.00	90.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	654,034.00	1,039,762.00	59.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			654,034.00	1,039,762.00	59.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			654,034.00	1,039,762.00	59.0%
2) Ending Balance, June 30 (E + F1e)			1,039,762.00	1,772,620.00	70.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
c) Committed					
Other Assignments		9780	(82,601.00)	879,056.00	-1,164.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	1,039,761.00		
2) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks					
1) in Banks		9120	0.00		
c) in Revolving Cash Account					
1) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee					
1) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit					
1) Collections Awaiting Deposit		9140	0.00		
2) Investments					
1) Investments		9150	0.00		
3) Accounts Receivable					
1) Accounts Receivable		9200	0.00		
4) Due from Grantor Government					
1) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,039,761.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,039,761.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	4,874,243.00	5,431,939.00	11.4%
Education Protection Account State Aid - Current Year		8012	1,945,654.00	2,105,586.00	8.2%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,329,308.00	1,272,260.00	-4.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,149,205.00	8,809,785.00	8.1%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	10,105.00	43,360.00	329.1%
TOTAL, FEDERAL REVENUE			10,105.00	43,360.00	329.1%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	23,175.00	25,048.00	8.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Lottery - Unrestricted and Instructional Materials		8560	170,029.00	170,132.00	0.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	700,798.00	800,798.00	14.3%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,669,951.00	450,620.00	-73.0%
TOTAL, OTHER STATE REVENUE			2,563,953.00	1,446,598.00	-43.6%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,500.00	8,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	179,985.00	180,000.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	578,853.00	622,064.00	7.5%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			767,338.00	810,564.00	5.6%
TOTAL, REVENUES			11,490,601.00	11,110,307.00	-3.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,455,694.00	2,942,729.00	-14.8%
Certificated Pupil Support Salaries		1200	150,629.00	132,340.00	-12.1%
Certificated Supervisors' and Administrators' Salaries		1300	358,884.00	345,253.00	-3.8%
Other Certificated Salaries		1900	0.00	81,777.00	New
TOTAL, CERTIFICATED SALARIES			3,965,207.00	3,502,099.00	-11.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	44,600.00	0.00	-100.0%
Classified Support Salaries		2200	169,673.00	181,099.00	6.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	280,550.00	251,635.00	-10.3%
Other Classified Salaries		2900	184,630.00	173,020.00	-6.3%
TOTAL, CLASSIFIED SALARIES			679,453.00	605,754.00	-10.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,201,520.00	937,252.00	-22.0%
PERS		3201-3202	170,983.00	161,458.00	-5.6%
OASDI/Medicare/Alternative		3301-3302	108,165.00	97,121.00	-10.2%
Health and Welfare Benefits		3401-3402	446,021.00	447,190.00	0.3%
Unemployment Insurance		3501-3502	22,995.00	2,054.00	-91.1%
Workers' Compensation		3601-3602	34,625.00	31,631.00	-8.6%
OPEB, Allocated		3701-3702	18,466.00	16,432.00	-11.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			2,002,775.00	1,693,138.00	-15.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	39,000.00	39,000.00	0.0%
Books and Other Reference Materials		4200	42,305.00	43,300.00	2.4%
Materials and Supplies		4300	588,860.00	724,462.00	23.0%
Noncapitalized Equipment		4400	270,998.00	307,000.00	13.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			941,163.00	1,113,762.00	18.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	198,920.00	106,150.00	-46.6%
Dues and Memberships		5300	2,649.00	6,600.00	149.2%
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	1,436,888.00	1,530,558.00	6.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	509,631.00	509,093.00	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	552,885.00	498,500.00	-9.8%
Communications		5900	10,340.00	10,385.00	0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,711,313.00	2,661,286.00	-1.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	5,832.00	6,000.00	2.9%
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			5,832.00	6,000.00	2.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,305,743.00	9,582,039.00	-7.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	799,130.00	795,410.00	-0.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			799,130.00	795,410.00	-0.5%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(799,130.00)	(795,410.00)	-0.5%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	8,149,205.00	8,809,785.00	8.1%
2) Federal Revenue		8100-8299	10,105.00	43,360.00	329.1%
3) Other State Revenue		8300-8599	2,563,953.00	1,446,598.00	-43.6%
4) Other Local Revenue		8600-8799	767,338.00	810,564.00	5.6%
5) TOTAL, REVENUES			11,490,601.00	11,110,307.00	-3.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		6,411,982.00	5,702,514.00	-11.1%
2) Instruction - Related Services	2000-2999		1,005,323.00	1,088,598.00	8.3%
3) Pupil Services	3000-3999		335,956.00	324,367.00	-3.4%
4) Ancillary Services	4000-4999		289,963.00	120,621.00	-58.4%
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		481,155.00	472,378.00	-1.8%
8) Plant Services	8000-8999		1,781,364.00	1,873,561.00	5.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,305,743.00	9,582,039.00	-7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,184,858.00	1,528,268.00	29.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	799,130.00	795,410.00	-0.5%
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			(799,130.00)	(795,410.00)	-0.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			385,728.00	732,858.00	90.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	654,034.00	1,039,762.00	59.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			654,034.00	1,039,762.00	59.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			654,034.00	1,039,762.00	59.0%
2) Ending Balance, June 30 (E + F1e)			1,039,762.00	1,772,620.00	70.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,122,363.00	893,564.00	-20.4%
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	(82,601.00)	879,056.00	-1,164.2%
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
6266	Educator Effectiveness, FY 2021-22	102,961.00	102,961.00
6300	Lottery : Instructional Materials	104,348.00	108,444.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	67,735.00	23,735.00
7311	Classified School Employee Professional Development Block Grant	1,455.00	1,455.00
7412	A-G Access/Success Grant	226,196.00	206,196.00
7413	A-G Learning Loss Mitigation Grant	33,612.00	33,612.00
7435	Learning Recovery Emergency Block Grant	577,236.00	408,341.00
7810	Other Restricted State	8,820.00	8,820.00
Total, Restricted Balance		1,122,363.00	893,564.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	830,502.00	889,190.00	7.1%
4) Other Local Revenue		8600-8799	10,000.00	5,000.00	-50.0%
5) TOTAL, REVENUES			840,502.00	894,190.00	6.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	296,638.00	341,294.00	15.1%
2) Classified Salaries		2000-2999	168,843.00	177,028.00	4.8%
3) Employee Benefits		3000-3999	190,150.00	202,806.00	6.7%
4) Books and Supplies		4000-4999	40,967.00	46,309.00	13.0%
5) Services and Other Operating Expenditures		5000-5999	114,000.00	80,715.00	-29.2%
6) Capital Outlay		6000-6999	13,098.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	38,854.00	41,038.00	5.6%
9) TOTAL, EXPENDITURES			862,550.00	889,190.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,048.00)	5,000.00	-122.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,048.00)	5,000.00	-122.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	145,473.00	123,425.00	-15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,473.00	123,425.00	-15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			145,473.00	123,425.00	-15.2%
2) Ending Balance, June 30 (E + F1e)			123,425.00	128,425.00	4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	108,794.00	108,794.00	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	14,631.00	19,631.00	34.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	126,804.00		
		9111	(3,380.00)		
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			123,424.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			123,424.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	797,006.00	861,803.00	8.1%
All Other State Revenue	All Other	8590	33,496.00	27,387.00	-18.2%
TOTAL, OTHER STATE REVENUE			830,502.00	889,190.00	7.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,000.00	5,000.00	-50.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	5,000.00	-50.0%
TOTAL, REVENUES			840,502.00	894,190.00	6.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	249,004.00	284,797.00	14.4%
Certificated Pupil Support Salaries		1200	5,336.00	6,000.00	12.4%
Certificated Supervisors' and Administrators' Salaries		1300	42,298.00	50,497.00	19.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			296,638.00	341,294.00	15.1%
CLASSIFIED SALARIES					
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	123,910.00	159,537.00	28.8%
Other Classified Salaries		2900	44,933.00	17,491.00	-61.1%
TOTAL, CLASSIFIED SALARIES			168,843.00	177,028.00	4.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	88,908.00	92,575.00	4.1%
PERS		3201-3202	46,572.00	47,184.00	1.3%
OASDI/Medicare/Alternative		3301-3302	21,578.00	18,491.00	-14.3%
Health and Welfare Benefits		3401-3402	29,626.00	38,233.00	29.1%
Unemployment Insurance		3501-3502	1,040.00	259.00	-75.1%
Workers' Compensation		3601-3602	1,582.00	3,991.00	152.3%
OPEB, Allocated		3701-3702	844.00	2,073.00	145.6%
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			190,150.00	202,806.00	6.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,110.00	41,309.00	86.8%
Noncapitalized Equipment		4400	18,857.00	5,000.00	-73.5%
TOTAL, BOOKS AND SUPPLIES			40,967.00	46,309.00	13.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	29,553.00	30,000.00	1.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,186.00	8,000.00	-34.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,945.00	500.00	-96.7%
Professional/Consulting Services and Operating Expenditures		5800	57,316.00	42,215.00	-26.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			114,000.00	80,715.00	-29.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	13,098.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,098.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest					
Other Debt Service - Principal		7438	0.00	0.00	0.0%
		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	38,854.00	41,038.00	5.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			38,854.00	41,038.00	5.6%
TOTAL, EXPENDITURES			862,550.00	889,190.00	3.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	830,502.00	889,190.00	7.1%
4) Other Local Revenue		8600-8799	10,000.00	5,000.00	-50.0%
5) TOTAL, REVENUES			840,502.00	894,190.00	6.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		569,142.00	527,239.00	-7.4%
2) Instruction - Related Services	2000-2999		248,037.00	313,126.00	26.2%
3) Pupil Services	3000-3999		6,517.00	7,787.00	19.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		38,854.00	41,038.00	5.6%
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			862,550.00	889,190.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(22,048.00)	5,000.00	-122.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,048.00)	5,000.00	-122.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	145,473.00	123,425.00	-15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,473.00	123,425.00	-15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			145,473.00	123,425.00	-15.2%
2) Ending Balance, June 30 (E + F1e)			123,425.00	128,425.00	4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	108,794.00	108,794.00	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	14,631.00	19,631.00	34.2%
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
6371	CalWORKs for ROCP or Adult Education	17,659.00	17,659.00
6391	Adult Education Program	91,135.00	91,135.00
Total, Restricted Balance		108,794.00	108,794.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	50,000.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,451,733.00	2,613,624.00	6.6%
4) Other Local Revenue		8600-8799	25,578.00	0.00	-100.0%
5) TOTAL, REVENUES			2,527,311.00	2,613,624.00	3.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	784,572.00	732,756.00	-6.6%
2) Classified Salaries		2000-2999	495,792.00	523,609.00	5.6%
3) Employee Benefits		3000-3999	637,866.00	611,201.00	-4.2%
4) Books and Supplies		4000-4999	21,049.00	579,367.00	2,652.5%
5) Services and Other Operating Expenditures		5000-5999	40,217.00	20,600.00	-48.8%
6) Capital Outlay		6000-6999	296,607.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	175,544.00	146,091.00	-16.8%
9) TOTAL, EXPENDITURES			2,451,647.00	2,613,624.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75,664.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,664.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	573,421.00	649,085.00	13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			573,421.00	649,085.00	13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			573,421.00	649,085.00	13.2%
2) Ending Balance, June 30 (E + F1e)			649,085.00	649,085.00	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	649,085.00	649,085.00	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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	649,084.00		
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			649,084.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			649,084.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	50,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			50,000.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,072,803.00	2,160,786.00	4.2%
All Other State Revenue	All Other	8590	378,930.00	452,838.00	19.5%
TOTAL, OTHER STATE REVENUE			2,451,733.00	2,613,624.00	6.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	25,785.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(207.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,578.00	0.00	-100.0%
TOTAL, REVENUES			2,527,311.00	2,613,624.00	3.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	701,348.00	639,915.00	-8.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	83,224.00	92,841.00	11.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			784,572.00	732,756.00	-6.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	364,704.00	403,651.00	10.7%
Classified Support Salaries		2200	18,600.00	18,504.00	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	111,537.00	101,454.00	-9.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	951.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			495,792.00	523,609.00	5.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	154,984.00	137,789.00	-11.1%
PERS		3201-3202	194,115.00	199,506.00	2.8%
OASDI/Medicare/Alternative		3301-3302	63,220.00	64,592.00	2.2%
Health and Welfare Benefits		3401-3402	205,232.00	193,988.00	-5.5%
Unemployment Insurance		3501-3502	5,952.00	628.00	-89.4%
Workers' Compensation		3601-3602	9,366.00	9,673.00	3.3%
OPEB, Allocated		3701-3702	4,997.00	5,025.00	0.6%
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			637,866.00	611,201.00	-4.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	7,074.00	New
Materials and Supplies		4300	21,049.00	572,293.00	2,618.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,049.00	579,367.00	2,652.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,996.00	3,300.00	-33.9%
Dues and Memberships		5300	4,146.00	4,500.00	8.5%
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	77.00	200.00	159.7%
Professional/Consulting Services and Operating Expenditures		5800	30,977.00	12,600.00	-59.3%
Communications		5900	21.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,217.00	20,600.00	-48.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	266,851.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	25,100.00	0.00	-100.0%
Equipment		6400	4,656.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			296,607.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	175,544.00	146,091.00	-16.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			175,544.00	146,091.00	-16.8%
TOTAL, EXPENDITURES			2,451,647.00	2,613,624.00	6.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	50,000.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,451,733.00	2,613,624.00	6.6%
4) Other Local Revenue		8600-8799	25,578.00	0.00	-100.0%
5) TOTAL, REVENUES			2,527,311.00	2,613,624.00	3.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,624,202.00	2,070,866.00	27.5%
2) Instruction - Related Services	2000-2999		323,655.00	365,056.00	12.8%
3) Pupil Services	3000-3999		1,233.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		175,544.00	146,091.00	-16.8%
8) Plant Services	8000-8999		327,013.00	31,611.00	-90.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,451,647.00	2,613,624.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			75,664.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,664.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	573,421.00	649,085.00	13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			573,421.00	649,085.00	13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			573,421.00	649,085.00	13.2%
2) Ending Balance, June 30 (E + F1e)			649,085.00	649,085.00	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	649,085.00	649,085.00	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
5059	Child Development: ARP California State Preschool Program One-time Stipend	126,600.00	126,600.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	50,000.00	50,000.00
6105	Child Development: California State Preschool Program	1.00	1.00
6130	Child Development: Center-Based Reserve Account	472,484.00	472,484.00
Total, Restricted Balance		649,085.00	649,085.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,485,057.00	15,764,419.00	1.8%
3) Other State Revenue		8300-8599	4,136,763.00	4,078,066.00	-1.4%
4) Other Local Revenue		8600-8799	21,130.00	17,130.00	-18.9%
5) TOTAL, REVENUES			19,642,950.00	19,859,615.00	1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,266,889.00	5,714,012.00	8.5%
3) Employee Benefits		3000-3999	2,458,262.00	2,650,918.00	7.8%
4) Books and Supplies		4000-4999	7,104,281.00	7,189,562.00	1.2%
5) Services and Other Operating Expenditures		5000-5999	1,073,139.00	1,099,538.00	2.5%
6) Capital Outlay		6000-6999	422,044.00	588,908.00	39.5%
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	523,265.00	558,851.00	6.8%
9) TOTAL, EXPENDITURES			16,847,880.00	17,801,789.00	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,795,070.00	2,057,826.00	-26.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,795,070.00	2,057,826.00	-26.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,386,478.00	6,181,548.00	82.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,386,478.00	6,181,548.00	82.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,386,478.00	6,181,548.00	82.5%
2) Ending Balance, June 30 (E + F1e)			6,181,548.00	8,239,374.00	33.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,197,489.00	8,255,315.00	33.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(15,941.00)	(15,941.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,181,547.00		
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			6,181,547.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			6,181,547.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	14,416,404.00	14,811,590.00	2.7%
Donated Food Commodities		8221	968,653.00	863,521.00	-10.9%
All Other Federal Revenue		8290	100,000.00	89,308.00	-10.7%
TOTAL, FEDERAL REVENUE			15,485,057.00	15,764,419.00	1.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,136,763.00	4,078,066.00	-1.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,136,763.00	4,078,066.00	-1.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	12,130.00	12,130.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,000.00	5,000.00	-44.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,130.00	17,130.00	-18.9%
TOTAL, REVENUES			19,642,950.00	19,859,615.00	1.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,823,646.00	4,250,146.00	11.2%
Classified Supervisors' and Administrators' Salaries		2300	664,014.00	696,154.00	4.8%
Clerical, Technical and Office Salaries		2400	776,829.00	767,712.00	-1.2%
Other Classified Salaries		2900	2,400.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			5,266,889.00	5,714,012.00	8.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,271,609.00	1,411,188.00	11.0%
OASDI/Medicare/Alternative		3301-3302	394,984.00	416,504.00	5.4%
Health and Welfare Benefits		3401-3402	701,147.00	753,514.00	7.5%
Unemployment Insurance		3501-3502	27,192.00	2,855.00	-89.5%
Workers' Compensation		3601-3602	41,308.00	43,999.00	6.5%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	22,022.00	22,858.00	3.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,458,262.00	2,650,918.00	7.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	850,524.00	883,566.00	3.9%
Noncapitalized Equipment		4400	127,104.00	119,400.00	-6.1%
Food		4700	6,126,653.00	6,186,596.00	1.0%
TOTAL, BOOKS AND SUPPLIES			7,104,281.00	7,189,562.00	1.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,500.00	11,000.00	-24.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	390,691.00	424,814.00	8.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	598,896.00	572,324.00	-4.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(55,420.00)	(52,100.00)	-6.0%
Professional/Consulting Services and Operating Expenditures		5800	82,682.00	106,500.00	28.8%
Communications		5900	41,790.00	37,000.00	-11.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,073,139.00	1,099,538.00	2.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	110,257.00	250,000.00	126.7%
Equipment		6400	58,230.00	59,600.00	2.4%
Equipment Replacement		6500	253,557.00	279,308.00	10.2%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			422,044.00	588,908.00	39.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	523,265.00	558,851.00	6.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			523,265.00	558,851.00	6.8%
TOTAL, EXPENDITURES			16,847,880.00	17,801,789.00	5.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,485,057.00	15,764,419.00	1.8%
3) Other State Revenue		8300-8599	4,136,763.00	4,078,066.00	-1.4%
4) Other Local Revenue		8600-8799	21,130.00	17,130.00	-18.9%
5) TOTAL, REVENUES			19,642,950.00	19,859,615.00	1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		15,823,667.00	16,568,124.00	4.7%
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		523,265.00	558,851.00	6.8%
8) Plant Services	8000-8999		500,948.00	674,814.00	34.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,847,880.00	17,801,789.00	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,795,070.00	2,057,826.00	-26.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,795,070.00	2,057,826.00	-26.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,386,478.00	6,181,548.00	82.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,386,478.00	6,181,548.00	82.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,386,478.00	6,181,548.00	82.5%
2) Ending Balance, June 30 (E + F1e)			6,181,548.00	8,239,374.00	33.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,197,489.00	8,255,315.00	33.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(15,941.00)	(15,941.00)	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)	5,106,310.00	6,935,833.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	364,726.00	593,029.00
5460	Child Nutrition: CACFP COVID- 19 Emergency Operational Costs Reimbursement (ECR)	22,121.00	22,121.00
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	698,518.00	698,518.00
5810	Other Restricted Federal	5,814.00	5,814.00
Total, Restricted Balance		6,197,489.00	8,255,315.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,147.00	1,147.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,147.00	1,147.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,147.00	1,147.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,147.00	1,147.00	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	1,147.00	1,147.00	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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,147.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,147.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,147.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,147.00	1,147.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,147.00	1,147.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,147.00	1,147.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,147.00	1,147.00	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	1,147.00	1,147.00	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
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,163,802.00	302,063.00	-90.5%
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			3,163,802.00	302,063.00	-90.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,163,802.00	302,063.00	-90.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,090,552.00	18,254,354.00	21.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,090,552.00	18,254,354.00	21.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,090,552.00	18,254,354.00	21.0%
2) Ending Balance, June 30 (E + F1e)			18,254,354.00	18,556,417.00	1.7%
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	18,254,354.00	18,556,417.00	1.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,254,355.00		
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			18,254,355.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			18,254,355.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,163,802.00	302,063.00	-90.5%
(a) TOTAL, INTERFUND TRANSFERS IN			3,163,802.00	302,063.00	-90.5%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,163,802.00	302,063.00	-90.5%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,163,802.00	302,063.00	-90.5%
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			3,163,802.00	302,063.00	-90.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,163,802.00	302,063.00	-90.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,090,552.00	18,254,354.00	21.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,090,552.00	18,254,354.00	21.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,090,552.00	18,254,354.00	21.0%
2) Ending Balance, June 30 (E + F1e)			18,254,354.00	18,556,417.00	1.7%
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					
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	18,254,354.00	18,556,417.00	1.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,585,877.00	40,000.00	-97.5%
5) TOTAL, REVENUES			1,585,877.00	40,000.00	-97.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,416.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	67,818.00	0.00	-100.0%
6) Capital Outlay		6000-6999	39,162,693.00	19,966,965.00	-49.0%
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			39,237,927.00	19,966,965.00	-49.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(37,652,050.00)	(19,926,965.00)	-47.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	29,664,429.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,664,429.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,987,621.00)	(19,926,965.00)	149.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,064,063.00	43,076,442.00	-15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,064,063.00	43,076,442.00	-15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,064,063.00	43,076,442.00	-15.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	43,076,442.00	23,149,477.00	-46.3%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	43,040,634.00		
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			43,040,634.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			43,040,634.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions					
		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes					
		8576	0.00	0.00	0.0%
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
		8621	0.00	0.00	0.0%
		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					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	525,000.00	40,000.00	-92.4%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	1,048,194.00	0.00	-100.0%
Other Local Revenue					
		8699	12,683.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,585,877.00	40,000.00	-97.5%
TOTAL, REVENUES			1,585,877.00	40,000.00	-97.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,235.00	0.00	-100.0%
Noncapitalized Equipment		4400	5,181.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			7,416.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,113.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	60.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	49,645.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			67,818.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	2,733.00	0.00	-100.0%
Land Improvements		6170	36,679.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	39,123,281.00	19,966,965.00	-49.0%
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			39,162,693.00	19,966,965.00	-49.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			39,237,927.00	19,966,965.00	-49.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	29,664,429.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			29,664,429.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			29,664,429.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,585,877.00	40,000.00	-97.5%
5) TOTAL, REVENUES			1,585,877.00	40,000.00	-97.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		39,237,927.00	19,966,965.00	-49.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			39,237,927.00	19,966,965.00	-49.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(37,652,050.00)	(19,926,965.00)	-47.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	29,664,429.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,664,429.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(7,987,621.00)	(19,926,965.00)	149.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,064,063.00	43,076,442.00	-15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,064,063.00	43,076,442.00	-15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,064,063.00	43,076,442.00	-15.6%
2) Ending Balance, June 30 (E + F1e)			43,076,442.00	23,149,477.00	-46.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	43,076,442.00	23,149,477.00	-46.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	43,076,442.00	23,149,477.00
Total, Restricted Balance		43,076,442.00	23,149,477.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,025,290.00	1,123,490.00	-90.7%
5) TOTAL, REVENUES			12,025,290.00	1,123,490.00	-90.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,003,092.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	301,519.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,697,469.00	5,078,570.00	8.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,002,080.00	5,078,570.00	-15.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,023,210.00	(3,955,080.00)	-165.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,619.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,619.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,065,829.00	(3,955,080.00)	-165.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,641,547.00	28,707,376.00	26.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,641,547.00	28,707,376.00	26.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,641,547.00	28,707,376.00	26.8%
2) Ending Balance, June 30 (E + F1e)			28,707,376.00	24,752,296.00	-13.8%
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	22,661,840.00	20,765,387.00	-8.4%
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	6,045,536.00	3,986,909.00	-34.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	28,707,378.00		
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			28,707,378.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			28,707,378.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	273,150.00	123,490.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	10,157,922.00	1,000,000.00
Other Local Revenue					
All Other Local Revenue			8699	1,594,218.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			12,025,290.00	1,123,490.00	-90.7%
TOTAL, REVENUES			12,025,290.00	1,123,490.00	-90.7%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00
Classified Supervisors' and Administrators' Salaries			2300	0.00	0.00
Clerical, Technical and Office Salaries			2400	0.00	0.00
Other Classified Salaries			2900	0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	623,774.00	0.00	-100.0%
Noncapitalized Equipment		4400	379,318.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,003,092.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	919.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	300,600.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			301,519.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	27,552.00	0.00	-100.0%
Land Improvements		6170	140,193.00	66,885.00	-52.3%
Buildings and Improvements of Buildings		6200	4,440,542.00	5,011,685.00	12.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	89,182.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,697,469.00	5,078,570.00	8.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,002,080.00	5,078,570.00	-15.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	42,619.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			42,619.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			42,619.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,025,290.00	1,123,490.00	-90.7%
5) TOTAL, REVENUES			12,025,290.00	1,123,490.00	-90.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		286,644.00	0.00	-100.0%
8) Plant Services	8000-8999		5,715,436.00	5,078,570.00	-11.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,002,080.00	5,078,570.00	-15.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			6,023,210.00	(3,955,080.00)	-165.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,619.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			42,619.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			6,065,829.00	(3,955,080.00)	-165.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,641,547.00	28,707,376.00	26.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,641,547.00	28,707,376.00	26.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,641,547.00	28,707,376.00	26.8%
2) Ending Balance, June 30 (E + F1e)			28,707,376.00	24,752,296.00	-13.8%
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	22,661,840.00	20,765,387.00	-8.4%
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	6,045,536.00	3,986,909.00	-34.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	22,661,840.00	20,765,387.00
Total, Restricted Balance		22,661,840.00	20,765,387.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	110,000.00	0.00	-100.0%
5) TOTAL, REVENUES			110,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	455,393.00	65,000.00	-85.7%
5) Services and Other Operating Expenditures		5000-5999	6,673.00	1,200.00	-82.0%
6) Capital Outlay		6000-6999	4,987,660.00	6,954,722.00	39.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,449,726.00	7,020,922.00	28.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,339,726.00)	(7,020,922.00)	31.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	294,483.00	500,000.00	69.8%
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			294,483.00	500,000.00	69.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,045,243.00)	(6,520,922.00)	29.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,369,617.00	12,324,374.00	-29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,369,617.00	12,324,374.00	-29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,369,617.00	12,324,374.00	-29.0%
2) Ending Balance, June 30 (E + F1e)			12,324,374.00	5,803,452.00	-52.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	12,324,374.00	5,803,452.00	-52.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,324,374.00		
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			12,324,374.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			12,324,374.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	110,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			110,000.00	0.00	-100.0%
TOTAL, REVENUES			110,000.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	208,729.00	5,000.00	-97.6%
Noncapitalized Equipment		4400	246,664.00	60,000.00	-75.7%
TOTAL, BOOKS AND SUPPLIES			455,393.00	65,000.00	-85.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	109.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	6,564.00	1,200.00	-81.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,673.00	1,200.00	-82.0%
CAPITAL OUTLAY					
Land		6100	67,880.00	0.00	-100.0%
Land Improvements		6170	292,235.00	192,000.00	-34.3%
Buildings and Improvements of Buildings		6200	4,533,291.00	6,762,722.00	49.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	94,254.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,987,660.00	6,954,722.00	39.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,449,726.00	7,020,922.00	28.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	294,483.00	500,000.00	69.8%
(a) TOTAL, INTERFUND TRANSFERS IN			294,483.00	500,000.00	69.8%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			294,483.00	500,000.00	69.8%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	110,000.00	0.00	-100.0%
5) TOTAL, REVENUES			110,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,449,726.00	7,020,922.00	28.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,449,726.00	7,020,922.00	28.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(5,339,726.00)	(7,020,922.00)	31.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	294,483.00	500,000.00	69.8%
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			294,483.00	500,000.00	69.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(5,045,243.00)	(6,520,922.00)	29.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,369,617.00	12,324,374.00	-29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,369,617.00	12,324,374.00	-29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,369,617.00	12,324,374.00	-29.0%
2) Ending Balance, June 30 (E + F1e)			12,324,374.00	5,803,452.00	-52.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	12,324,374.00	5,803,452.00	-52.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,314,444.00	23,314,444.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,314,444.00	23,314,444.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,314,444.00	23,314,444.00	0.0%
2) Ending Balance, June 30 (E + F1e)			23,314,444.00	23,314,444.00	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	23,314,444.00	23,314,444.00	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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference	
4) Due from Grantor Government		9290	0.00			
5) Due from Other Funds		9310	0.00			
6) Stores		9320	0.00			
7) Prepaid Expenditures		9330	0.00			
8) Other Current Assets		9340	0.00			
9) Lease Receivable		9380	0.00			
10) TOTAL, ASSETS			0.00			
H. DEFERRED OUTFLOWS OF RESOURCES						
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
I. LIABILITIES						
1) Accounts Payable		9500	0.00			
2) Due to Grantor Governments		9590	0.00			
3) Due to Other Funds		9610	0.00			
4) Current Loans		9640	0.00			
5) Unearned Revenue		9650	0.00			
6) TOTAL, LIABILITIES			0.00			
J. DEFERRED INFLOWS OF RESOURCES						
1) Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00			
K. FUND EQUITY						
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00			
FEDERAL REVENUE						
All Other Federal Revenue		8290	0.00	0.00	0.0%	
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%	
OTHER STATE REVENUE						
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%
OTHER LOCAL REVENUE						
Other Local Revenue						
County and District Taxes						
Voted Indebtedness Levies						
Secured Roll			8611	0.00	0.00	0.0%
Unsecured Roll			8612	0.00	0.00	0.0%
Prior Years' Taxes			8613	0.00	0.00	0.0%
Supplemental Taxes			8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCOFF Taxes			8629	0.00	0.00	0.0%
Interest			8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00	0.0%
Other Local Revenue						
All Other Local Revenue			8699	0.00	0.00	0.0%
All Other Transfers In from All Others			8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE				0.00	0.00	0.0%
TOTAL, REVENUES				0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Debt Service						
Bond Redemptions			7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges			7434	0.00	0.00	0.0%
Debt Service - Interest			7438	0.00	0.00	0.0%
Other Debt Service - Principal			7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				0.00	0.00	0.0%
TOTAL, EXPENDITURES				0.00	0.00	0.0%
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0.00	0.0%
INTERFUND TRANSFERS OUT						
From: 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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,314,444.00	23,314,444.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,314,444.00	23,314,444.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,314,444.00	23,314,444.00	0.0%
2) Ending Balance, June 30 (E + F1e)			23,314,444.00	23,314,444.00	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	23,314,444.00	23,314,444.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	23,314,444.00	23,314,444.00
Total, Restricted Balance		23,314,444.00	23,314,444.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	8,150.00	6,405.00	-21.4%
4) Other Local Revenue		8600-8799	19,467,652.00	21,109,972.00	8.4%
5) TOTAL, REVENUES			19,475,802.00	21,116,377.00	8.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,529,162.00	13,265,140.00	5.9%
3) Employee Benefits		3000-3999	4,816,890.00	6,031,326.00	25.2%
4) Books and Supplies		4000-4999	3,964,525.00	3,178,070.00	-19.8%
5) Services and Other Operating Expenses		5000-5999	(5,320,025.00)	(6,559,237.00)	23.3%
6) Depreciation and Amortization		6000-6999	1,573,574.00	1,573,574.00	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			17,564,126.00	17,488,873.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,911,676.00	3,627,504.00	89.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,626,947.00	5,278,979.00	14.1%
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			(4,626,947.00)	(5,278,979.00)	14.1%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,715,271.00)	(1,651,475.00)	-39.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	14,444,167.00	11,728,896.00	-18.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,444,167.00	11,728,896.00	-18.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			14,444,167.00	11,728,896.00	-18.8%
2) Ending Net Position, June 30 (E + F1e)			11,728,896.00	10,077,421.00	-14.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	11,245.00	11,245.00	0.0%
b) Restricted Net Position		9797	11,717,651.00	10,066,176.00	-14.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,728,896.00		
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			11,728,896.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			11,728,896.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	8,150.00	6,405.00	-21.4%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,150.00	6,405.00	-21.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	198,744.00	175,000.00	-11.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	19,156,378.00	20,105,422.00	5.0%
Other Local Revenue					
All Other Local Revenue		8699	112,530.00	829,550.00	637.2%
TOTAL, OTHER LOCAL REVENUE			19,467,652.00	21,109,972.00	8.4%
TOTAL, REVENUES			19,475,802.00	21,116,377.00	8.4%
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	5,660.00	0.00	-100.0%
Classified Support Salaries		2200	10,865,327.00	11,173,115.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	941,869.00	1,322,027.00	40.4%
Clerical, Technical and Office Salaries		2400	716,306.00	769,998.00	7.5%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			12,529,162.00	13,265,140.00	5.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	31,400.00	21,651.00	-31.0%
PERS		3201-3202	2,627,798.00	3,510,145.00	33.6%
OASDI/Medicare/Alternative		3301-3302	865,549.00	1,006,412.00	16.3%
Health and Welfare Benefits		3401-3402	1,098,234.00	1,331,283.00	21.2%
Unemployment Insurance		3501-3502	58,601.00	6,633.00	-88.7%
Workers' Compensation		3601-3602	87,140.00	102,142.00	17.2%
OPEB, Allocated		3701-3702	48,168.00	53,060.00	10.2%
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			4,816,890.00	6,031,326.00	25.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,957,384.00	3,178,070.00	-19.7%
Noncapitalized Equipment		4400	7,141.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,964,525.00	3,178,070.00	-19.8%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	38,526.00	47,714.00	23.8%
Dues and Memberships		5300	3,713.00	2,209.00	-40.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,793.00	32,899.00	6.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	867,955.00	810,903.00	-6.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(7,461,961.00)	(8,778,785.00)	17.6%
Professional/Consulting Services and					
Operating Expenditures		5800	1,174,128.00	1,311,351.00	11.7%
Communications		5900	26,821.00	14,472.00	-46.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(5,320,025.00)	(6,559,237.00)	23.3%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	1,573,574.00	1,573,574.00	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			1,573,574.00	1,573,574.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			17,564,126.00	17,488,873.00	-0.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	4,626,947.00	5,278,979.00	14.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,626,947.00	5,278,979.00	14.1%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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)			(4,626,947.00)	(5,278,979.00)	14.1%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,150.00	6,405.00	-21.4%
4) Other Local Revenue		8600-8799	19,467,652.00	21,109,972.00	8.4%
5) TOTAL, REVENUES			19,475,802.00	21,116,377.00	8.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		17,564,126.00	17,488,873.00	-0.4%
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			17,564,126.00	17,488,873.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,911,676.00	3,627,504.00	89.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,626,947.00	5,278,979.00	14.1%
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			(4,626,947.00)	(5,278,979.00)	14.1%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,715,271.00)	(1,651,475.00)	-39.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	14,444,167.00	11,728,896.00	-18.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,444,167.00	11,728,896.00	-18.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			14,444,167.00	11,728,896.00	-18.8%
2) Ending Net Position, June 30 (E + F1e)			11,728,896.00	10,077,421.00	-14.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	11,245.00	11,245.00	0.0%
b) Restricted Net Position		9797	11,717,651.00	10,066,176.00	-14.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	11,717,651.00	10,066,176.00
Total, Restricted Net Position		11,717,651.00	10,066,176.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	2,885,074.00	2,977,354.00	3.2%
5) TOTAL, REVENUES			2,885,074.00	2,977,354.00	3.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,166,496.00	3,109,734.00	-1.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,166,496.00	3,109,734.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(281,422.00)	(132,380.00)	-53.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	163,802.00	302,063.00	84.4%
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			(163,802.00)	(302,063.00)	84.4%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(445,224.00)	(434,443.00)	-2.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,142,158.00	696,934.00	-39.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,142,158.00	696,934.00	-39.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,142,158.00	696,934.00	-39.0%
2) Ending Net Position, June 30 (E + F1e)			696,934.00	262,491.00	-62.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	696,934.00	262,491.00	-62.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,993,012.00		
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			9,993,012.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			9,993,012.00		
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	136,750.00	64,398.00	-52.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	2,747,462.00	2,912,956.00	6.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	862.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,885,074.00	2,977,354.00	3.2%
TOTAL, REVENUES			2,885,074.00	2,977,354.00	3.2%
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	139,512.00	133,950.00	-4.0%
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	3,026,984.00	2,975,784.00	-1.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,166,496.00	3,109,734.00	-1.8%
DEPRECIATION AND AMORTIZATION					
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			3,166,496.00	3,109,734.00	-1.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	163,802.00	302,063.00	84.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			163,802.00	302,063.00	84.4%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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)			(163,802.00)	(302,063.00)	84.4%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,885,074.00	2,977,354.00	3.2%
5) TOTAL, REVENUES			2,885,074.00	2,977,354.00	3.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,166,496.00	3,109,734.00	-1.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,166,496.00	3,109,734.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(281,422.00)	(132,380.00)	-53.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	163,802.00	302,063.00	84.4%
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			(163,802.00)	(302,063.00)	84.4%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(445,224.00)	(434,443.00)	-2.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,142,158.00	696,934.00	-39.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,142,158.00	696,934.00	-39.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,142,158.00	696,934.00	-39.0%
2) Ending Net Position, June 30 (E + F1e)			696,934.00	262,491.00	-62.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	696,934.00	262,491.00	-62.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	19,287.48	19,287.48	20,121.23	19,510.48	19,510.48	19,849.14
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	8.23	8.23	8.23	8.23	8.23	8.23
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	19,295.71	19,295.71	20,129.46	19,518.71	19,518.71	19,857.37
5. District Funded County Program ADA						
a. County Community Schools	10.01	10.01	10.01	10.01	10.01	10.01
b. Special Education-Special Day Class	1.89	1.89	1.89	1.89	1.89	1.89
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.09	.09	.09	.09	.09	.09
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	11.99	11.99	11.99	11.99	11.99	11.99
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	19,307.70	19,307.70	20,141.45	19,530.70	19,530.70	19,869.36
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	706.81	706.81	706.81	706.81	706.81	706.81
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	706.81	706.81	706.81	706.81	706.81	706.81
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	706.81	706.81	706.81	706.81	706.81	706.81

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	24,843,807.00		24,843,807.00			24,843,807.00
Work in Progress	28,183,311.00		28,183,311.00			28,183,311.00
Total capital assets not being depreciated	53,027,118.00	0.00	53,027,118.00	0.00	0.00	53,027,118.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	628,983,929.00		628,983,929.00			628,983,929.00
Equipment	25,053,248.00	(3.00)	25,053,245.00			25,053,245.00
Total capital assets being depreciated	654,037,177.00	(3.00)	654,037,174.00	0.00	0.00	654,037,174.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(246,724,521.00)		(246,724,521.00)			(246,724,521.00)
Equipment	(16,405,949.00)	1.00	(16,405,948.00)			(16,405,948.00)
Total accumulated depreciation	(263,130,470.00)	1.00	(263,130,469.00)	0.00	0.00	(263,130,469.00)
Total capital assets being depreciated, net excluding lease and subscription assets	390,906,707.00	(2.00)	390,906,705.00	0.00	0.00	390,906,705.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	443,933,825.00	(2.00)	443,933,823.00	0.00	0.00	443,933,823.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	30,705,482.00		30,705,482.00			30,705,482.00
Total capital assets being depreciated	30,705,482.00	0.00	30,705,482.00	0.00	0.00	30,705,482.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(18,390,934.15)	(.85)	(18,390,935.00)			(18,390,935.00)
Total accumulated depreciation	(18,390,934.15)	(.85)	(18,390,935.00)	0.00	0.00	(18,390,935.00)
Total capital assets being depreciated, net excluding lease and subscription assets	12,314,547.85	(.85)	12,314,547.00	0.00	0.00	12,314,547.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	12,314,547.85	(.85)	12,314,547.00	0.00	0.00	12,314,547.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:										
A. BEGINNING CASH										
	JUNE		181,219,831.00	176,492,558.00	157,628,171.00	154,627,864.00	141,837,289.00	127,560,711.00	145,103,089.00	126,892,992.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		10,643,326.00	10,643,326.00	34,207,979.00	19,157,987.00	19,157,987.00	34,207,979.00	19,157,987.00	19,157,987.00
Property Taxes	8020-8079		0.00	1,439,785.00	0.00	3,084,210.00	0.00	8,711,796.00	(14,617.00)	10,502,392.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		122,079.00	20,347.00	349,283.00	5,324,019.00	532,402.00	3,635,254.00	16,955.00	2,675,574.00
Other State Revenue	8300-8599		1,033,950.00	1,033,950.00	1,028,300.00	5,085,000.00	5,943,800.00	5,073,700.00	3,638,600.00	1,836,250.00
Other Local Revenue	8600-8799		100,612.00	304,122.00	1,687,532.00	1,584,634.00	276,682.00	452,752.00	1,872,749.00	3,541,988.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			11,899,967.00	13,441,530.00	37,273,094.00	34,235,850.00	25,910,871.00	52,081,481.00	24,671,674.00	37,714,191.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,100,473.00	14,722,917.00	14,809,523.00	16,066,640.00	16,073,961.00	12,124,755.00	17,459,648.00	15,363,797.00
Classified Salaries	2000-2999		4,208,486.00	5,437,992.00	5,651,377.00	6,673,803.00	6,541,357.00	6,283,823.00	6,063,080.00	6,070,438.00
Employee Benefits	3000-3999		1,631,061.00	6,582,245.00	6,709,249.00	9,087,338.00	7,728,287.00	6,776,252.00	8,228,306.00	7,610,283.00
Books and Supplies	4000-4999		1,665,882.00	2,851,116.00	3,462,849.00	8,334,870.00	4,762,783.00	3,053,206.00	2,255,768.00	2,408,701.00
Services	5000-5999		2,335,236.00	4,412,953.00	4,916,287.00	5,372,799.00	4,155,433.00	3,880,355.00	4,489,038.00	4,342,720.00
Capital Outlay	6000-6999		124,893.00	1,034,831.00	4,968,973.00	888,306.00	1,590,904.00	1,739,586.00	5,129,550.00	1,813,928.00
Other Outgo	7000-7499		41,551.00	0.00	52,032.00	40,428.00	0.00	196,900.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			13,107,582.00	35,042,054.00	40,570,290.00	46,434,184.00	40,852,725.00	34,054,877.00	43,625,390.00	37,609,867.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	608,727.00	2,975,539.00	670,631.00	5,459,969.00	4,023,787.00	1,238,088.00	1,341,262.00	1,031,740.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	608,727.00	2,975,539.00	670,631.00	5,459,969.00	4,023,787.00	1,238,088.00	1,341,262.00	1,031,740.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	20,634,803.00	4,128,385.00	239,402.00	373,742.00	6,052,210.00	3,358,511.00	1,722,314.00	597,643.00	62,003.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		20,634,803.00	4,128,385.00	239,402.00	373,742.00	6,052,210.00	3,358,511.00	1,722,314.00	597,643.00	62,003.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(20,634,803.00)	(3,519,658.00)	2,736,137.00	296,889.00	(592,241.00)	665,276.00	(484,226.00)	743,619.00	969,737.00
E. NET INCREASE/DECREASE (B - C + D)			(4,727,273.00)	(18,864,387.00)	(3,000,307.00)	(12,790,575.00)	(14,276,578.00)	17,542,378.00	(18,210,097.00)	1,074,061.00
F. ENDING CASH (A + E)			176,492,558.00	157,628,171.00	154,627,864.00	141,837,289.00	127,560,711.00	145,103,089.00	126,892,992.00	127,967,053.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	ESTIMATES THROUGH THE MONTH OF:					TOTAL	BUDGET
		March	April	May	June	Adjustments		
A. BEGINNING CASH	JUNE	127,967,053.00	130,700,367.00	122,280,156.00	107,816,097.00			
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	8010-8019	34,207,979.00	19,157,987.00	19,157,987.00	20,207,979.00	0.00	273,066,489.00	
Property Taxes	8020-8079	175,405.00	2,879,570.00	7,637,439.00	2,126,789.00	0.00	36,542,769.00	
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(1,272,260.00)	0.00	(1,272,260.00)	
Federal Revenue	8100-8299	5,632,609.00	1,322,527.00	315,372.00	11,017,669.00	0.00	33,910,950.00	
Other State Revenue	8300-8599	1,553,750.00	4,299,650.00	1,073,500.00	21,227,056.00	0.00	56,500,003.00	
Other Local Revenue	8600-8799	1,440,576.00	2,878,866.00	491,625.00	6,715,828.00	0.00	22,866,287.00	
Interfund Transfers In	8910-8929	0.00	0.00	0.00	4,991,935.00	0.00	6,074,389.00	
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS		43,010,319.00	30,538,600.00	28,675,923.00	65,014,996.00	23,220,131.00	427,688,627.00	
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	15,485,045.00	15,415,760.00	15,866,109.00	11,473,265.30	0.00	173,210,792.00	
Classified Salaries	2000-2999	5,850,046.00	6,188,168.00	6,063,431.00	5,557,475.81	0.00	73,581,066.00	
Employee Benefits	3000-3999	7,648,284.00	7,607,283.00	7,743,288.00	20,591,115.33	0.00	100,003,715.00	
Books and Supplies	4000-4999	2,266,691.00	1,704,115.00	4,915,716.00	12,999,339.00	0.00	54,619,072.00	
Services	5000-5999	5,437,179.00	5,308,419.00	5,302,567.00	2,949,775.00	0.00	58,527,226.00	
Capital Outlay	6000-6599	3,761,670.00	4,240,428.00	755,308.00	2,155,900.00	0.00	29,736,521.00	
Other Outgo	7000-7499	378,077.00	0.00	3,034,349.00	(745,980.00)	0.00	2,997,357.00	
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	500,000.00	0.00	500,000.00	
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	

Budget, July 1
2023-24 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		40,826,992.00	40,464,173.00	43,680,768.00	55,480,890.44	21,425,956.56	0.00	493,175,749.00	493,175,749.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	722,218.00	1,677,593.00	885,249.00	0.00	0.00	0.00	20,634,803.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		722,218.00	1,677,593.00	885,249.00	0.00	0.00	0.00	20,634,803.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	172,231.00	172,231.00	344,463.00	0.00	0.00	0.00	17,223,135.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		172,231.00	172,231.00	344,463.00	0.00	0.00	0.00	17,223,135.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	549,987.00	1,505,362.00	540,786.00	0.00	0.00	0.00	3,411,668.00	
TOTAL BALANCE SHEET ITEMS		2,733,314.00	(8,420,211.00)	(14,464,059.00)	9,534,105.56	1,794,174.44	0.00	(62,075,454.00)	(65,487,122.00)
E. NET INCREASE/DECREASE (B - C + D)		130,700,367.00	122,280,156.00	107,816,097.00	117,350,202.56				
F. ENDING CASH (A + E)									
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								119,144,377.00	

Description	Object	Beginning Balances (Ref. Only)	ESTIMATES THROUGH THE MONTH OF:											
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH			117,350,202.56	112,934,066.56	96,938,921.56	100,607,866.56	90,505,417.56	84,041,966.56	103,985,029.56	91,022,853.56				
B. RECEIPTS														
LCFF/Revenue Limit Sources														
Principal Apportionment	8010-8019		10,814,261.00	10,863,296.00	34,961,995.00	19,553,933.00	19,553,933.00	34,961,995.00	19,553,933.00	19,553,933.00	19,553,933.00	19,553,933.00	19,553,933.00	
Property Taxes	8020-8079		0.00	1,439,785.00	0.00	3,084,210.00	0.00	8,711,796.00	(14,617.00)	10,502,392.00				
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	
Federal Revenue	8100-8299		74,755.00	12,459.00	213,884.00	3,260,167.00	326,017.00	2,226,050.00	10,383.00	1,638,390.00				
Other State Revenue	8300-8599		971,181.00	965,874.00	965,874.00	4,776,302.00	5,582,967.00	4,765,688.00	3,417,710.00	1,724,776.00				
Other Local Revenue	8600-8799		101,543.00	306,938.00	1,703,160.00	1,599,309.00	279,244.00	456,945.00	1,890,092.00	3,574,789.00				
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	
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			11,961,740.00	13,593,659.00	37,844,913.00	32,273,921.00	25,742,161.00	51,122,474.00	24,857,501.00	36,994,280.00				
C. DISBURSEMENTS														
Certificated Salaries	1000-1999		3,126,454.00	14,898,432.00	14,986,070.00	16,248,055.00	16,265,582.00	12,269,297.00	17,667,788.00	15,546,952.00				
Classified Salaries	2000-2999		4,211,819.00	5,467,849.00	5,682,307.00	6,707,359.00	6,574,247.00	6,315,418.00	6,093,565.00	6,100,960.00				
Employee Benefits	3000-3999		1,638,253.00	6,627,369.00	6,755,244.00	9,149,635.00	7,781,268.00	6,822,706.00	8,284,714.00	7,662,454.00				
Books and Supplies	4000-4999		661,845.00	1,143,206.00	1,388,492.00	3,342,016.00	1,909,724.00	1,224,238.00	904,491.00	965,812.00				
Services	5000-5999		2,191,510.00	4,149,986.00	4,623,326.00	5,052,635.00	3,907,812.00	3,649,125.00	4,221,537.00	4,083,938.00				
Capital Outlay	6000-6599		23,703.00	196,394.00	943,029.00	164,790.00	301,927.00	330,145.00	973,504.00	344,254.00				
Other Outgo	7000-7499		41,551.00	0.00	52,032.00	40,428.00	0.00	196,900.00	0.00	0.00				
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Description	Object	Beginning Balances (Ref. Only)	Budget Year (2)											
			July	August	September	October	November	December	January	February				
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			11,895,135.00	32,483,236.00	34,430,500.00	40,704,918.00	36,740,560.00	30,807,829.00	38,145,599.00	34,704,370.00				
D. BALANCE SHEET ITEMS														
<u>Assets and Deferred Outflows</u>														
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	22,137,677.00	3,192,253.00	719,475.00	5,857,629.00	9,120,652.00	1,771,014.00	340,920.00	15,496.00					
Due From Other Funds	9310	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
Stores	9320	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
Prepaid Expenditures	9330	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	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
Lease Receivable	9380													
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		22,137,677.00	3,192,253.00	719,475.00	5,857,629.00	9,120,652.00	1,771,014.00	340,920.00	15,496.00					
<u>Liabilities and Deferred Inflows</u>														
Accounts Payable	9500-9599	21,425,956.56	297,821.00	464,943.00	7,529,081.00	4,585,704.00	2,142,596.00	14,998.00	214,260.00					
Due To Other Funds	9610	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
Current Loans	9640	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
Unearned Revenues	9650	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 Inflows of Resources	9690	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
SUBTOTAL		21,425,956.56	297,821.00	464,943.00	7,529,081.00	4,585,704.00	2,142,596.00	14,998.00	214,260.00					
<u>Nonoperating</u>														
Suspense Clearing	9910	711,720.44	2,894,432.00	254,532.00	(1,671,452.00)	4,534,948.00	(371,582.00)	325,922.00	(198,764.00)					
TOTAL BALANCE SHEET ITEMS			(4,482,741.00)	254,532.00	(1,671,452.00)	4,534,948.00	(371,582.00)	325,922.00	(198,764.00)					
E. NET INCREASE/DECREASE (B - C + D)														
			(4,416,136.00)	(15,995,145.00)	3,668,945.00	(10,102,449.00)	19,943,063.00	(12,962,176.00)	2,091,146.00					
F. ENDING CASH (A + E)														
			112,934,066.56	96,938,921.56	100,607,866.56	90,505,417.56	103,985,029.56	91,022,853.56	93,113,999.56					
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS														

Description	Object	ESTIMATES THROUGH THE MONTH OF:					TOTAL	BUDGET
		March	April	May	June	Accruals		
A. BEGINNING CASH	JUNE	93,113,999.56	98,033,249.56	92,048,096.00	80,708,659.00			
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	8010-8019	34,961,995.00	19,553,933.00	19,553,933.00	20,814,434.00	14,196,597.00	278,898,171.00	
Property Taxes	8020-8079	175,405.00	2,879,570.00	7,637,439.00	2,126,789.00	0.00	36,542,769.00	
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(1,290,935.00)	0.00	(1,290,935.00)	
Federal Revenue	8100-8299	3,449,132.00	809,850.00	193,118.00	6,746,677.00	1,804,511.00	20,765,393.00	
Other State Revenue	8300-8599	1,459,426.00	4,038,629.00	1,008,331.00	19,938,413.00	3,449,549.00	53,070,027.00	
Other Local Revenue	8600-8799	1,453,917.00	2,905,526.00	496,178.00	6,778,023.77	1,532,381.23	23,078,046.00	
Interfund Transfers In	8910-8929	0.00	0.00	0.00	6,074,389.00	0.00	6,074,389.00	
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS		41,499,875.00	30,187,508.00	28,888,999.00	61,187,790.77	20,983,038.23	417,137,860.00	
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	15,669,645.00	15,599,535.00	16,055,251.00	11,683,711.30	5,258,898.70	175,275,671.00	
Classified Salaries	2000-2999	5,881,974.00	6,219,282.00	6,096,432.00	5,608,233.81	2,991,589.19	73,951,035.00	
Employee Benefits	3000-3999	7,700,716.00	7,659,434.00	7,796,371.00	20,750,395.33	2,060,723.67	100,689,283.00	
Books and Supplies	4000-4999	908,871.00	683,296.00	1,971,045.00	5,232,904.00	1,564,560.00	21,900,500.00	
Services	5000-5999	5,113,179.00	4,992,092.00	4,986,588.00	2,789,575.00	5,278,297.00	55,039,600.00	
Capital Outlay	6000-6599	713,903.00	804,763.00	143,345.00	409,154.00	294,589.00	5,643,500.00	
Other Outgo	7000-7499	378,077.00	0.00	3,034,349.00	(745,980.00)	0.00	2,997,357.00	
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	500,000.00	0.00	500,000.00	
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	

Budget, July 1
2023-24 Budget
Cashflow Worksheet - Budget Year (2)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		36,366,365.00	35,958,402.00	40,083,381.00	46,227,993.44	17,448,657.56	0.00	435,996,946.00	435,996,946.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	467,177.00	0.00	0.00	0.00	22,137,677.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	467,177.00	0.00	0.00	0.00	22,137,677.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	214,260.00	214,259.56	612,232.00	0.00	0.00	0.00	21,425,956.56	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		214,260.00	214,259.56	612,232.00	0.00	0.00	0.00	21,425,956.56	
<u>Nonoperating</u>									
Suspense Clearing								0.00	
TOTAL BALANCE SHEET ITEMS		(214,260.00)	(214,259.56)	(145,055.00)	0.00	0.00	0.00	711,720.44	
E. NET INCREASE/DECREASE (B - C + D)		4,919,250.00	(5,985,153.56)	(11,339,437.00)	14,959,797.33	3,534,380.67	0.00	(18,147,365.56)	(18,859,086.00)
F. ENDING CASH (A + E)		98,033,249.56	92,048,096.00	80,708,659.00	95,668,456.33				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								99,202,837.00	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	151,552,665.00	301	742,415.00	303	150,810,250.00	305	2,846,522.00		307	147,963,728.00	309
2000 - Classified Salaries	63,885,932.00	311	881,066.00	313	63,004,866.00	315	3,185,827.00		317	59,819,039.00	319
3000 - Employee Benefits	88,016,080.00	321	1,492,608.00	323	86,523,472.00	325	1,845,630.00		327	84,677,842.00	329
4000 - Books, Supplies Equip Replace. (6500)	22,405,658.00	331	866,756.00	333	21,538,902.00	335	2,101,817.00		337	19,437,085.00	339
5000 - Services . . & 7300 - Indirect Costs	55,465,043.00	341	994,853.00	343	54,470,190.00	345	8,877,668.00		347	45,592,522.00	349
TOTAL					376,347,680.00	365			TOTAL	357,490,216.00	369

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

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	183,766,282.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	1,239,250.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	7,187.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	182,519,845.00	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.		
	51.06%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	51.06%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	3.94%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	357,490,216.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	14,085,114.51	

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

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	173,210,792.00	301	680,819.00	303	172,529,973.00	305	2,027,452.00		307	170,502,521.00	309
2000 - Classified Salaries	73,581,066.00	311	729,661.00	313	72,851,405.00	315	2,418,791.00		317	70,432,614.00	319
3000 - Employee Benefits	100,003,715.00	321	1,647,568.00	323	98,356,147.00	325	1,533,773.00		327	96,822,374.00	329
4000 - Books, Supplies Equip Replace. (6500)	54,619,072.00	331	330,584.00	333	54,288,488.00	335	2,503,033.00		337	51,785,455.00	339
5000 - Services . . & 7300 - Indirect Costs	57,781,246.00	341	1,031,921.00	343	56,749,325.00	345	9,670,375.00		347	47,078,950.00	349
TOTAL					454,775,338.00	365			TOTAL	436,621,914.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	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)	209,692,903.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	1,178,111.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	208,514,792.00	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.	47.76%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	47.76%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	7.24%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	436,621,914.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	31,611,426.57

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

Budget, July 1
2022-23 Estimated Actuals
Schedule of Long-Term Liabilities

Hemet Unified
Riverside County

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	243,417,223.00		243,417,223.00			243,417,223.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	41,906,176.00		41,906,176.00			41,906,176.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	13,504,504.00		13,504,504.00			13,504,504.00	
Net Pension Liability	178,515,732.00		178,515,732.00			178,515,732.00	
Total/Net OPEB Liability	28,750,848.00		28,750,848.00			28,750,848.00	
Compensated Absences Payable	1,884,612.00		1,884,612.00			1,884,612.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	507,979,095.00	0.00	507,979,095.00	0.00	0.00	507,979,095.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	2,068,459.00		2,068,459.00			2,068,459.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	6,817,406.00		6,817,406.00			6,817,406.00	
Total/Net OPEB Liability	2,297,592.00		2,297,592.00			2,297,592.00	
Compensated Absences Payable	322,193.00		322,193.00			322,193.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	11,505,650.00	0.00	11,505,650.00	0.00	0.00	11,505,650.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	420,732,543.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	58,914,214.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	27,335.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	13,999,035.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	3,632,467.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,093,613.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	37,597.00
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)				21,790,047.00
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)			Manually entered. Must not include expenditures in lines A or D1.	
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)				340,028,282.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				20,014.51
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,989.09

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.)	277,242,437.50	14,543.23
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)	277,242,437.50	14,543.23
B. Required effort (Line A.2 times 90%)	249,518,193.75	13,088.91
C. Current year expenditures (Line I.E and Line II.B)	340,028,282.00	16,989.09
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 16,440,864.00
- 2. Contracted general administrative positions not paid through pay roll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through pay roll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through pay roll (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) 292,742,094.00

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.62%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 17,879,496.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 4,235,574.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	89,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	157,544.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,964,636.85
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)	33.16
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)	24,326,284.00
9. Carry-Forward Adjustment (Part IV, Line F)	(1,965,653.71)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	22,360,630.29

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	219,442,961.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	54,460,528.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	43,060,935.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,897,449.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	102,048.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	386,459.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,736,883.00
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)	8,767,379.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	164,178.00
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)	32,993,314.15
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)	1,417,764.84
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)	810,598.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,979,496.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	9,775,918.00
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)	377,995,911.00

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	6.44%
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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) (Line A10 divided by Line B19)	5.92%
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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.

A. Indirect costs incurred in the current year (Part III, Line A8)	24,326,284.00
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	4,476,779.49
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.18%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.18%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.18%) times Part III, Line B19); zero if positive	(5,896,961.14)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(5,896,961.14)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.88%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2948480.57) is applied to the current year calculation and the remainder (\$-2948480.57) is deferred to one or more future years:	5.66%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1965653.71) is applied to the current year calculation and the remainder (\$-3931307.43) is deferred to one or more future years:	5.92%
LEA request for Option 1, Option 2, or Option 3	3
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(1,965,653.71)

Approved indirect cost rate: 9.18%
Highest rate used in any program: 9.18%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	6,122,855.00	562,078.00	9.18%
01	3010	7,366,293.00	676,225.00	9.18%
01	3182	489,211.00	34,567.00	7.07%
01	3210	460,981.00	42,318.00	9.18%
01	3212	7,169,864.00	657,850.00	9.18%
01	3213	15,032,784.00	1,380,009.00	9.18%
01	3214	1,268,098.00	116,411.00	9.18%
01	3215	147,939.00	13,581.00	9.18%
01	3307	139,008.00	12,761.00	9.18%
01	3309	12,333.00	1,132.00	9.18%
01	3310	3,724,138.00	341,875.00	9.18%
01	3311	7,502.00	688.00	9.17%
01	3312	603,889.00	55,436.00	9.18%
01	3315	97,722.00	8,971.00	9.18%
01	3318	11,423.00	1,049.00	9.18%
01	3345	2,334.00	214.00	9.17%
01	3550	216,211.00	10,811.00	5.00%
01	4035	905,788.00	83,151.00	9.18%
01	4124	80,358.00	4,018.00	5.00%
01	4127	745,749.00	68,459.00	9.18%
01	4203	389,817.00	35,785.00	9.18%
01	4510	25,313.00	2,324.00	9.18%
01	5210	2,336,064.00	195,768.00	8.38%
01	5632	10,731.00	215.00	2.00%
01	5634	64,632.00	5,933.00	9.18%
01	5810	462,223.00	3,419.00	0.74%
01	6010	5,057,044.00	252,892.00	5.00%
01	6331	81,742.00	7,504.00	9.18%
01	6387	929,128.00	85,294.00	9.18%
01	6388	471,270.00	18,851.00	4.00%
01	6520	70,320.00	6,455.00	9.18%
01	6536	58,537.00	5,374.00	9.18%
01	6537	1,488,056.00	136,604.00	9.18%
01	6546	1,351,961.00	124,073.00	9.18%
01	6690	211,765.00	19,440.00	9.18%
01	6762	1,763,577.00	161,896.00	9.18%
01	7311	1,490.00	136.00	9.13%

Budget, July 1
2022-23 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

01	7388	8,271.00	759.00	9.18%
01	7412	121,190.00	6,059.00	5.00%
01	7422	3,655,545.00	335,579.00	9.18%
01	7435	51,269.00	2,563.00	5.00%
01	8150	6,160,868.00	564,784.00	9.17%
01	9010	1,571,396.00	124,302.00	7.91%
11	6391	777,102.00	38,854.00	5.00%
12	6052	6,870.00	630.00	9.17%
12	6105	1,898,433.00	174,284.00	9.18%
12	6127	6,866.00	630.00	9.18%
13	5310	8,668,740.00	523,265.00	6.04%

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
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	3,435,572.00		2,585,877.00	6,021,449.00
2. State Lottery Revenue	8560	4,036,981.00		1,307,130.00	5,344,111.00
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	(3,250,323.00)	3,250,323.00		0.00
6. Total Available (Sum Lines A1 through A5)		4,222,230.00	3,250,323.00	3,893,007.00	11,365,560.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,684,419.00	2,027,452.00	0.00	4,711,871.00
2. Classified Salaries	2000-2999	166,209.00	166,081.00	0.00	332,290.00
3. Employee Benefits	3000-3999	494,734.00	1,056,790.00	0.00	1,551,524.00
4. Books and Supplies	4000-4999	414,102.00		1,657,235.00	2,071,337.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	406,056.00			406,056.00
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			72,194.00	72,194.00
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)		4,165,520.00	3,250,323.00	1,729,429.00	9,145,272.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	56,710.00	0.00	2,163,578.00	2,220,288.00
D. COMMENTS:					
Costs listed in the shaded cells under resource 6300 were related to printing charges and software purchased in conjunction with curriculum.					

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	308,336,998.00	1.89%	314,150,005.00	3.02%	323,628,985.00
2. Federal Revenues	8100-8299	1,111,478.00	0.00%	1,111,478.00	0.00%	1,111,478.00
3. Other State Revenues	8300-8599	6,741,613.00	0.00%	6,741,613.00	0.00%	6,741,613.00
4. Other Local Revenues	8600-8799	1,242,792.00	17.04%	1,454,551.00	0.00%	1,454,551.00
5. Other Financing Sources						
a. Transfers In	8900-8929	5,278,979.00	0.00%	5,278,979.00	0.00%	5,278,979.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(52,759,653.00)	2.97%	(54,325,073.00)	5.85%	(57,501,315.00)
6. Total (Sum lines A1 thru A5c)		269,952,207.00	1.65%	274,411,553.00	2.30%	280,714,291.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				134,177,110.00		139,549,373.00
b. Step & Column Adjustment				1,498,481.00		1,498,481.00
c. Cost-of-Living Adjustment				3,873,782.00		4,251,509.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	134,177,110.00	4.00%	139,549,373.00	4.12%	145,299,363.00
2. Classified Salaries						
a. Base Salaries				44,648,140.00		47,126,145.00
b. Step & Column Adjustment				838,057.00		838,057.00
c. Cost-of-Living Adjustment				1,639,948.00		1,423,353.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	44,648,140.00	5.55%	47,126,145.00	4.80%	49,387,555.00
3. Employee Benefits	3000-3999	61,515,205.00	4.09%	64,033,650.00	3.67%	66,386,691.00
4. Books and Supplies	4000-4999	17,201,893.00	-56.80%	7,431,488.00	49.51%	11,111,141.00
5. Services and Other Operating Expenditures	5000-5999	38,054,630.00	-6.68%	35,510,980.00	1.53%	36,052,784.00
6. Capital Outlay	6000-6999	7,155,128.00	-98.41%	113,500.00	0.00%	113,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,248,639.00)	-40.59%	(3,712,400.00)	0.90%	(3,745,671.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
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)		297,003,467.00	-2.17%	290,552,736.00	5.01%	305,105,363.00

Budget, July 1
General Fund
Multiyear Projections
Unrestricted

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)		(27,051,260.00)		(16,141,183.00)		(24,391,072.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		101,306,428.00		74,255,168.00		58,113,985.00
2. Ending Fund Balance (Sum lines C and D1)		74,255,168.00		58,113,985.00		33,722,913.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,435,285.00		1,435,285.00		1,435,285.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	28,434,063.00		17,438,975.00		4,173,760.00
d. Assigned	9780	19,727,033.00		17,439,878.00		5,337,649.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	24,658,787.00		21,799,847.00		22,776,219.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		74,255,168.00		58,113,985.00		33,722,913.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	24,658,787.00		21,799,847.00		22,776,219.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		24,658,787.00		21,799,847.00		22,776,219.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Budget, July 1
General Fund
Multiyear Projections
Restricted

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	32,799,472.00	-40.08%	19,653,915.00	0.00%	19,653,915.00
3. Other State Revenues	8300-8599	49,758,390.00	-6.89%	46,328,414.00	0.00%	46,328,414.00
4. Other Local Revenues	8600-8799	21,623,495.00	0.00%	21,623,495.00	0.00%	21,623,495.00
5. Other Financing Sources						
a. Transfers In	8900-8929	795,410.00	0.00%	795,410.00	0.00%	795,410.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	52,759,653.00	2.97%	54,325,073.00	5.85%	57,501,315.00
6. Total (Sum lines A1 thru A5c)		157,736,420.00	-9.52%	142,726,307.00	2.23%	145,902,549.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				39,033,682.00		35,726,298.00
b. Step & Column Adjustment				332,867.00		332,867.00
c. Cost-of-Living Adjustment				1,042,186.00		904,540.00
d. Other Adjustments				(4,682,437.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,033,682.00	-8.47%	35,726,298.00	3.46%	36,963,705.00
2. Classified Salaries						
a. Base Salaries				28,932,926.00		26,824,890.00
b. Step & Column Adjustment				210,276.00		210,276.00
c. Cost-of-Living Adjustment				513,971.00		446,088.00
d. Other Adjustments				(2,832,283.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,932,926.00	-7.29%	26,824,890.00	2.45%	27,481,254.00
3. Employee Benefits	3000-3999	38,488,510.00	-4.76%	36,655,633.00	1.59%	37,237,335.00
4. Books and Supplies	4000-4999	37,417,179.00	-61.33%	14,469,012.00	12.55%	16,284,921.00
5. Services and Other Operating Expenditures	5000-5999	20,472,596.00	-4.61%	19,528,620.00	3.33%	20,178,775.00
6. Capital Outlay	6000-6999	22,581,393.00	-75.51%	5,530,000.00	0.00%	5,530,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,743,337.00	0.00%	3,743,337.00	0.00%	3,743,337.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,502,659.00	-46.09%	2,966,420.00	1.12%	2,999,691.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		196,172,282.00	-25.86%	145,444,210.00	3.42%	150,419,018.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(38,435,862.00)		(2,717,903.00)		(4,516,469.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		70,192,336.00		31,756,474.00		29,038,571.00
2. Ending Fund Balance (Sum lines C and D1)		31,756,474.00		29,038,571.00		24,522,102.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	31,756,474.00		29,038,571.00		24,522,102.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		31,756,474.00		29,038,571.00		24,522,102.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d. & B2d. Reductions are reflective of the expiration of one-time Federal Stimulus Funds expiring at the close of the 2023-2024 fiscal year.						

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	308,336,998.00	1.89%	314,150,005.00	3.02%	323,628,985.00
2. Federal Revenues	8100-8299	33,910,950.00	-38.76%	20,765,393.00	0.00%	20,765,393.00
3. Other State Revenues	8300-8599	56,500,003.00	-6.07%	53,070,027.00	0.00%	53,070,027.00
4. Other Local Revenues	8600-8799	22,866,287.00	0.93%	23,078,046.00	0.00%	23,078,046.00
5. Other Financing Sources						
a. Transfers In	8900-8929	6,074,389.00	0.00%	6,074,389.00	0.00%	6,074,389.00
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)		427,688,627.00	-2.47%	417,137,860.00	2.27%	426,616,840.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				173,210,792.00		175,275,671.00
b. Step & Column Adjustment				1,831,348.00		1,831,348.00
c. Cost-of-Living Adjustment				4,915,968.00		5,156,049.00
d. Other Adjustments				(4,682,437.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	173,210,792.00	1.19%	175,275,671.00	3.99%	182,263,068.00
2. Classified Salaries						
a. Base Salaries				73,581,066.00		73,951,035.00
b. Step & Column Adjustment				1,048,333.00		1,048,333.00
c. Cost-of-Living Adjustment				2,153,919.00		1,869,441.00
d. Other Adjustments				(2,832,283.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	73,581,066.00	0.50%	73,951,035.00	3.95%	76,868,809.00
3. Employee Benefits	3000-3999	100,003,715.00	0.69%	100,689,283.00	2.91%	103,624,026.00
4. Books and Supplies	4000-4999	54,619,072.00	-59.90%	21,900,500.00	25.09%	27,396,062.00
5. Services and Other Operating Expenditures	5000-5999	58,527,226.00	-5.96%	55,039,600.00	2.17%	56,231,559.00
6. Capital Outlay	6000-6999	29,736,521.00	-81.02%	5,643,500.00	0.00%	5,643,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,743,337.00	0.00%	3,743,337.00	0.00%	3,743,337.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(745,980.00)	0.00%	(745,980.00)	0.00%	(745,980.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
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)		493,175,749.00	-11.59%	435,996,946.00	4.48%	455,524,381.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(65,487,122.00)		(18,859,086.00)		(28,907,541.00)

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		171,498,764.00		106,011,642.00		87,152,556.00
2. Ending Fund Balance (Sum lines C and D1)		106,011,642.00		87,152,556.00		58,245,015.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,435,285.00		1,435,285.00		1,435,285.00
b. Restricted	9740	31,756,474.00		29,038,571.00		24,522,102.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	28,434,063.00		17,438,975.00		4,173,760.00
d. Assigned	9780	19,727,033.00		17,439,878.00		5,337,649.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	24,658,787.00		21,799,847.00		22,776,219.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		106,011,642.00		87,152,556.00		58,245,015.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	24,658,787.00		21,799,847.00		22,776,219.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		24,658,787.00		21,799,847.00		22,776,219.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		20,225.52		20,225.52		20,225.52
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		493,175,749.00		435,996,946.00		455,524,381.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		493,175,749.00		435,996,946.00		455,524,381.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		14,795,272.47		13,079,908.38		13,665,731.43
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		14,795,272.47		13,079,908.38		13,665,731.43
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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):	20,225.52	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	20,141	20,104		
Charter School	0			
Total ADA	20,141	20,104	0.2%	Met
Second Prior Year (2021-22)				
District Regular	20,141	20,406		
Charter School	735	687		
Total ADA	20,876	21,092	N/A	Met
First Prior Year (2022-23)				
District Regular	19,687	20,129		
Charter School	687	707		
Total ADA	20,374	20,836	N/A	Met
Budget Year (2023-24)				
District Regular	19,857			
Charter School	707			
Total ADA	20,564			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2020-21)				
District Regular	21,667	20,845		
Charter School	0	728		
Total Enrollment	21,667	21,573	0.4%	Met
Second Prior Year (2021-22)				
District Regular	20,845	21,234		
Charter School	741	741		
Total Enrollment	21,586	21,975	N/A	Met
First Prior Year (2022-23)				
District Regular	21,417	21,628		
Charter School	741	746		
Total Enrollment	22,158	22,374	N/A	Met
Budget Year (2023-24)				
District Regular	21,878			
Charter School	746			
Total Enrollment	22,624			

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	20,104	20,845	
Charter School		728	
Total ADA/Enrollment	20,104	21,573	93.2%
Second Prior Year (2021-22)			
District Regular	18,320	21,234	
Charter School	687	741	
Total ADA/Enrollment	19,007	21,975	86.5%
First Prior Year (2022-23)			
District Regular	19,296	21,628	
Charter School	707	746	
Total ADA/Enrollment	20,003	22,374	89.4%
		Historical Average Ratio:	89.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	90.2%

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	19,519	21,878		
Charter School	707	746		
Total ADA/Enrollment	20,226	22,624	89.4%	Met
1st Subsequent Year (2024-25)				
District Regular	19,531	21,878		
Charter School	707	746		
Total ADA/Enrollment	20,238	22,624	89.5%	Met
2nd Subsequent Year (2025-26)				
District Regular	19,531	21,878		
Charter School	707	746		
Total ADA/Enrollment	20,238	22,624	89.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	20,848.26	20,576.17	20,277.81	20,237.51
b. Prior Year ADA (Funded)		20,848.26	20,576.17	20,277.81
c. Difference (Step 1a minus Step 1b)		(272.09)	(298.36)	(40.30)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.31%)	(1.45%)	(.20%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		298,124,256.00	317,146,783.00	322,107,662.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		24,505,813.84	12,495,583.25	10,597,342.08
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)				
		6.91%	2.49%	3.09%
LCFF Revenue Standard (Step 3, plus/minus 1%):		5.91% to 7.91%	1.49% to 3.49%	2.09% to 4.09%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	36,542,769.00	36,542,769.00	36,542,769.00	36,542,769.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	291,230,743.00	309,609,258.00	315,440,940.00	324,922,484.00
District's Projected Change in LCFF Revenue:		6.31%	1.88%	3.01%
LCFF Revenue Standard		5.91% to 7.91%	1.49% to 3.49%	2.09% to 4.09%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2020-21)	161,135,151.80	
Second Prior Year (2021-22)	176,628,069.30	206,128,881.83	85.7%
First Prior Year (2022-23)	198,964,342.00	233,689,917.00	85.1%
	Historical Average Ratio:		85.8%

	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):	82.8% to 88.8%	82.8% to 88.8%	82.8% to 88.8%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2023-24)	240,340,455.00		
1st Subsequent Year (2024-25)	250,709,168.00	290,052,736.00	86.4%	Met
2nd Subsequent Year (2025-26)	261,073,609.00	304,605,363.00	85.7%	Met

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

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

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

Explanation:
(required if NOT met)

The 2023-2024 Budget year includes significant increases in one-time books & supplies budgets to reflect the expenditure of one-time grants: Learning Recovery Emergency Block Grant and the Arts, Music, and Instructional Materials Discretionary Block Grant. With those two grants excluded from Form 01, Objects 1000-7499, the ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures in the 2023-2024 Budget Year would be 88.1%.

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):	6.91%	2.49%	3.09%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-3.09% to 16.91%	-7.51% to 12.49%	-6.91% to 13.09%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.91% to 11.91%	-2.51% to 7.49%	-1.91% to 8.09%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	59,872,425.00		
Budget Year (2023-24)	33,910,950.00	(43.36%)	Yes
1st Subsequent Year (2024-25)	20,765,393.00	(38.76%)	Yes
2nd Subsequent Year (2025-26)	20,765,393.00	0.00%	No

Explanation:
(required if Yes)

The changes are due to in part to Federal Stimulus Funds being recognized and adjusted as they are projected to be spent, as they are unearned revenue grants.

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

First Prior Year (2022-23)	95,356,693.00		
Budget Year (2023-24)	56,500,003.00	(40.75%)	Yes
1st Subsequent Year (2024-25)	53,070,027.00	(6.07%)	Yes
2nd Subsequent Year (2025-26)	53,070,027.00	0.00%	No

Explanation:
(required if Yes)

The decrease in state revenue from 2022-2023 to 2023-2024 is due to the removal of the revenue budget for the Learning Recovery Emergency Block Grant and the Arts, Music, Instructional Materials Discretionary Block Grant. In 2024-2025, state revenues are reduced further due to the final spending of the one-time, In-Person Instruction Grant.

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

First Prior Year (2022-23)	24,730,712.00		
Budget Year (2023-24)	22,866,287.00	(7.54%)	Yes
1st Subsequent Year (2024-25)	23,078,046.00	.93%	No
2nd Subsequent Year (2025-26)	23,078,046.00	0.00%	No

Explanation:
(required if Yes)

Decreases in local revenue are attributable to both a decline in AB602 revenue for Special Education (which is based on ADA) and various local revenue budgets such as donations or interest that are, in practice, budgeted as received throughout each year.

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

First Prior Year (2022-23)	22,337,164.00		
Budget Year (2023-24)	54,619,072.00	144.52%	Yes
1st Subsequent Year (2024-25)	21,900,500.00	(59.90%)	Yes
2nd Subsequent Year (2025-26)	27,396,062.00	25.09%	Yes

Explanation:

(required if Yes)

The 2023-2024 Budget year includes significant increases in one-time books & supplies budgets to reflect the expenditure of one-time grants: Learning Recovery Emergency Block Grant and the Arts, Music, and Instructional Materials Discretionary Block Grant. These expenditures are removed in 2024-2025. In 2025-2026, books & supplies budgets increase for a planned textbook adoption.

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

First Prior Year (2022-23)	56,202,706.00		
Budget Year (2023-24)	58,527,226.00	4.14%	No
1st Subsequent Year (2024-25)	55,039,600.00	(5.96%)	Yes
2nd Subsequent Year (2025-26)	56,231,559.00	2.17%	No

Explanation:

(required if Yes)

The decrease in 2024-2025 services budgets are due primarily to Federal Stimulus Funds expiring.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2022-23)	179,959,830.00		
Budget Year (2023-24)	113,277,240.00	(37.05%)	Not Met
1st Subsequent Year (2024-25)	96,913,466.00	(14.45%)	Not Met
2nd Subsequent Year (2025-26)	96,913,466.00	0.00%	Met

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

First Prior Year (2022-23)	78,539,870.00		
Budget Year (2023-24)	113,146,298.00	44.06%	Not Met
1st Subsequent Year (2024-25)	76,940,100.00	(32.00%)	Not Met
2nd Subsequent Year (2025-26)	83,627,621.00	8.69%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

The changes are due to in part to Federal Stimulus Funds being recognized and adjusted as they are projected to be spent, as they are unearned revenue grants.

Explanation:

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

The decrease in state revenue from 2022-2023 to 2023-2024 is due to the removal of the revenue budget for the Learning Recovery Emergency Block Grant and the Arts, Music, Instructional Materials Discretionary Block Grant. In 2024-2025, state revenues are reduced further due to the final spending of the one-time, In-Person Instruction Grant.

Explanation:

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

Decreases in local revenue are attributable to both a decline in AB602 revenue for Special Education (which is based on ADA) and various local revenue budgets such as donations or interest that are, in practice, budgeted as received throughout each year.

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)

The 2023-2024 Budget year includes significant increases in one-time books & supplies budgets to reflect the expenditure of one-time grants: Learning Recovery Emergency Block Grant and the Arts, Music, and Instructional Materials Discretionary Block Grant. These expenditures are removed in 2024-2025. In 2025-2026, books & supplies budgets increase for a planned textbook adoption.

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

The decrease in 2024-2025 services budgets are due primarily to Federal Stimulus Funds expiring.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

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)

467,561,402.00

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

3% Required	Budgeted Contribution ¹
Minimum Contribution	to the Ongoing and Major
(Line 2c times 3%)	Maintenance Account
	Status

c. Net Budgeted Expenditures and Other Financing Uses

467,561,402.00	14,026,842.06	14,048,183.00	Met
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¹ Fund 01, Resource 8150, Objects 8900-8999

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

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- 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 reserves¹ as a percentage of total expenditures and other financing uses² 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)	15,186,361.54	18,038,118.00	20,481,384.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(.23)	0.00
e. Available Reserves (Lines 1a through 1d)	15,186,361.54	18,038,117.77	20,481,384.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	304,958,007.15	360,762,364.15	409,627,670.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	304,958,007.15	360,762,364.15	409,627,670.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.0%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.7%	1.7%	1.7%

¹Available 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.

²A 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)	26,348,400.79	185,970,001.20	N/A	Met
Second Prior Year (2021-22)	10,327,568.48	233,496,445.95	N/A	Met
First Prior Year (2022-23)	27,639,547.00	236,984,400.00	N/A	Met
Budget Year (2023-24) (Information only)	(27,051,260.00)	297,003,467.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. **CRITERION: Fund Balance**

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

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

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

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

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 ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2020-21)	37,286,394.00	36,990,908.02	.8%	Met
Second Prior Year (2021-22)	59,276,724.00	63,339,308.81	N/A	Met
First Prior Year (2022-23)	71,799,478.00	73,666,881.00	N/A	Met
Budget Year (2023-24) (Information only)	101,306,428.00			

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

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

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

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

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	20,226	20,226	20,226
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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)	493,175,749.00	435,996,946.00	455,524,381.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	493,175,749.00	435,996,946.00	455,524,381.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	14,795,272.47	13,079,908.38	13,665,731.43
6. Reserve Standard - by Amount			

	(\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	14,795,272.47	13,079,908.38	13,665,731.43

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)	24,658,787.00	21,799,847.00	22,776,219.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	24,658,787.00	21,799,847.00	22,776,219.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
District's Reserve Standard (Section 10B, Line 7):	14,795,272.47	13,079,908.38	13,665,731.43
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(40,307,385.00)			
Budget Year (2023-24)	(52,759,653.00)	12,452,268.00	30.9%	Not Met
1st Subsequent Year (2024-25)	(53,943,699.00)	1,184,046.00	2.2%	Met
2nd Subsequent Year (2025-26)	(56,987,330.00)	3,043,631.00	5.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	5,426,077.00			
Budget Year (2023-24)	6,074,389.00	648,312.00	11.9%	Not Met
1st Subsequent Year (2024-25)	6,074,389.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	6,074,389.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	3,337,102.00			
Budget Year (2023-24)	500,000.00	(2,837,102.00)	(85.0%)	Not Met
1st Subsequent Year (2024-25)	500,000.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	500,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation: (required if NOT met)
The 2023-2024 contribution is for Special Education (\$38.7M) and Routine Restricted Maintenance (\$14.0M). The increase in contributions is reflective of an increased Special Education expenditure population, decreased AB602 revenue, and an overall increase in expenditures requiring an increased contribution to the Routine Restricted Maintenance account.

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)
The increased transfers in is supported by Fund 63, Enterprise Fund.

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

Explanation:

(required if NOT met)

The decrease in transfers out is due to the cessation of transferring funds for Fund 20, Other Post Employment Benefits for prefunding.

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

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	11	Redevelopment Funds	2015, 2016, 2019 COP's	38,410,000
General Obligation Bonds	25	Bond Interest & Redemption Fund	2010 GO Bonds, 2012 GO Bonds, 2014 GO Bonds, 2012 Series A, 2018 Series A, 2018 Series B, 2018 Series C, 2018 Series D, 2020 GO Refunding Bonds, 2021 GO Refunding GO Bonds	261,110,000
Supp Early Retirement Program	3	General Fund	Supplemental Early Retirement Plan	3,432,555
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
Capital Leases - Enterprise Fund	4	Transportation Fund	Transportation Vehicle Leases	639,318
TOTAL:				303,591,873

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation	3,993,237	4,056,957	4,133,063	4,211,838
General Obligation Bonds	13,504,532	14,344,588	14,529,751	15,044,344
Supp Early Retirement Program	1,144,185	1,144,185	1,144,185	1,144,185
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Capital Leases - Enterprise Fund	267,859	267,859	133,930	
Total Annual Payments:	18,909,813	19,813,589	19,940,929	20,400,367
Has total annual payment increased over prior year (2022-23)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increases in debt service payments will be funded by assessed taxes.

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

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

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

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(required if Yes)

The Certificates of Participation (COPs) will mature after the cessation of RDA revenue.

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

Employees who retire prior to age 65 and who are at least 55 years of age with 10 years of service or, who are at least 50 years of age with 15 years of service are eligible to receive as follows: Certificated \$4,500 annually for 10 years or until the individual reaches age 65, whichever comes first. Classified and Management \$3,500 annually for 10 years or until the individual reaches age 65, whichever comes first.

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

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

	Self-Insurance Fund	Governmental Fund
	0	18,556,418

4 OPEB Liabilities Data must be entered.

a. Total OPEB liability	32,411,964.00	
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	32,411,964.00	
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	

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,136,958.00	1,175,097.00	1,284,806.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	959,751.00	1,175,097.00	1,284,806.00
d. Number of retirees receiving OPEB benefits	131.00	131.00	131.00

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

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

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

Yes

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

The District is self-funded for workers' compensation claims up to \$1 million. Excess coverage is purchased to cover losses that exceed \$1 million.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

920,000.00
0.00

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs	1,524,236.00	1,524,236.00	1,524,236.00
b. Amount contributed (funded) for self-insurance programs	1,524,236.00	1,524,236.00	1,524,236.00

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1175.5	1334.5	1318.3	1318.3

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations remain open for the 2023-2024 year.
--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

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

--

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	1521197		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)

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

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	13,678,553	13,678,553	13,678,553
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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:				

Certificated (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	2,195,092	2,195,092	2,195,092
3.	Percent change in step & column over prior year			

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

1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	1622.5	1634.70	1582.51	1582.51

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 13, 2023

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 13, 2023

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

Jun 30, 2025

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

11,777,397

3,939,129

% 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:

Unrestricted General Fund

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?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Yes	Yes	Yes

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Yes		
1779033		

The H&W cap will be increased under the agreement from \$11,061 to \$12,545.

Classified (Non-management) Step and Column Adjustments

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No	
No	No	No	

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	166	166.8	163.4	163.4

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

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)
--------------------------	----------------------------------	----------------------------------

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.
DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

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

Yes
Jun 20, 2023

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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				
01 GENERAL FUND								
Expenditure Detail	6,991,640.00	0.00	0.00	(737,663.00)				
Other Sources/Uses Detail					5,426,077.00	3,337,102.00		
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	509,631.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	799,130.00		
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	14,945.00	0.00	38,854.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	77.00	0.00	175,544.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(55,420.00)	523,265.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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					3,163,802.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	60.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	919.00	0.00						
Other Sources/Uses Detail					42,619.00	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	109.00	0.00						
Other Sources/Uses Detail					294,483.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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				
53 TAX OVERRIDE FUND								
Expenditure Detail								
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	(7,461,961.00)						
Other Sources/Uses Detail					0.00	4,626,947.00		
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	163,802.00		
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

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				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	7,517,381.00	(7,517,381.00)	737,663.00	(737,663.00)	8,926,981.00	8,926,981.00	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	8,321,092.00	0.00	0.00	(745,980.00)				
Other Sources/Uses Detail					6,074,389.00	500,000.00		
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	509,093.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	795,410.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	500.00	0.00	41,038.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	200.00	0.00	146,091.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(52,100.00)	558,851.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					302,063.00	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					500,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					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	(8,778,785.00)						
Other Sources/Uses Detail					0.00	5,278,979.00		
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	302,063.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	8,830,885.00	(8,830,885.00)	745,980.00	(745,980.00)	6,876,452.00	6,876,452.00		