



2023-24 BUDGET

2022-23 ESTIMATED ACTUALS

State SACS and District Schedules
for Annual Budget Adoption
June 27, 2023

GENERAL FUND SUMMARY

2022-23 ESTIMATED ACTUALS

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2023-24 ADOPTED BUDGET

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

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		189,530,587.00	1,312,484.00	190,843,071.00	200,034,937.00	1,196,972.00	201,231,909.00	5.4%
2) Federal Revenue	8100-8299		6,635.00	44,835,381.58	44,842,016.58	6,635.00	31,029,747.78	31,036,382.78	-30.8%
3) Other State Revenue	8300-8599		4,789,185.46	70,644,055.75	75,433,241.21	4,549,740.00	33,966,212.48	38,515,952.48	-48.9%
4) Other Local Revenue	8600-8799		10,553,221.48	18,479,456.96	29,032,678.44	6,537,479.00	18,721,652.74	25,259,131.74	-13.0%
5) TOTAL, REVENUES			204,879,628.94	135,271,378.29	340,151,007.23	211,128,791.00	84,914,585.00	296,043,376.00	-13.0%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		66,867,182.81	40,288,383.55	107,155,566.36	68,110,619.00	38,433,914.60	106,544,533.60	-0.6%
2) Classified Salaries	2000-2999		21,603,642.07	26,294,951.88	47,898,593.95	22,193,835.72	26,927,213.44	49,121,049.16	2.6%
3) Employee Benefits	3000-3999		35,051,127.35	35,022,256.96	70,073,384.31	36,960,304.50	35,327,438.31	72,287,742.81	3.2%
4) Books and Supplies	4000-4999		9,932,975.43	13,716,601.74	23,649,577.17	6,630,680.86	9,423,722.01	16,054,402.87	-32.1%
5) Services and Other Operating Expenditures	5000-5999		14,454,362.31	23,797,425.13	38,251,787.44	14,241,463.44	19,920,531.20	34,161,994.64	-10.7%
6) Capital Outlay	6000-6999		2,172,158.88	7,702,409.65	9,874,568.53	780,406.00	6,284,607.00	7,065,013.00	-28.5%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		145,213.00	1,407,317.14	1,552,530.14	138,179.00	1,407,318.00	1,545,497.00	-0.5%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(6,351,288.08)	5,701,986.09	(649,301.99)	(5,650,037.97)	4,993,464.62	(656,573.35)	1.1%
9) TOTAL, EXPENDITURES			143,875,373.77	153,931,332.14	297,806,705.91	143,405,450.55	142,718,209.18	286,123,659.73	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			61,004,255.17	(18,659,953.85)	42,344,301.32	67,723,340.45	(57,803,624.18)	9,919,716.27	-76.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		11,800.00	0.00	11,800.00	11,800.00	0.00	11,800.00	0.0%
b) Transfers Out	7600-7629		6,583,337.00	0.00	6,583,337.00	1,583,337.00	0.00	1,583,337.00	-75.9%
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		(46,420,300.32)	46,420,300.32	0.00	(47,845,754.31)	47,845,754.31	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(52,991,837.32)	46,420,300.32	(6,571,537.00)	(49,417,291.31)	47,845,754.31	(1,571,537.00)	-76.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,012,417.85	27,760,346.47	35,772,764.32	18,306,049.14	(9,957,869.87)	8,348,179.27	-76.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		56,631,575.48	20,399,358.73	77,030,934.21	62,593,553.33	48,159,705.20	110,753,258.53	43.8%
b) Audit Adjustments	9793		(2,050,440.00)	0.00	(2,050,440.00)	0.00	0.00	0.00	-100.0%

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

37 67991 0000000
Form 01
E8BB8STG1F(2023-24)

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)			54,581,135.48	20,399,358.73	74,980,494.21	62,593,553.33	48,159,705.20	110,753,258.53	47.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,581,135.48	20,399,358.73	74,980,494.21	62,593,553.33	48,159,705.20	110,753,258.53	47.7%
2) Ending Balance, June 30 (E + F1e)			62,593,553.33	48,159,705.20	110,753,258.53	80,899,602.47	38,201,835.33	119,101,437.80	7.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	227,803.00	0.00	227,803.00	227,803.00	0.00	227,803.00	0.0%
Prepaid Items		9713	633,905.00	0.00	633,905.00	249,719.00	0.00	249,719.00	-60.6%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	48,159,705.20	48,159,705.20	0.00	38,201,835.33	38,201,835.33	-20.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	51,501,382.00	0.00	51,501,382.00	New
Proposed reductions in AMID and LREB grants allocated in 22-23 State Budget, commit unrestricted funds to cover planned expenditures	0000	9760			0.00	11,800,999.00		11,800,999.00	
Portion of unfunded OPEB Liability	0000	9760			0.00	10,167,723.00		10,167,723.00	
Deferred maintenance plan	0000	9760			0.00	9,490,000.00		9,490,000.00	
Solar Debt Service - 5 years of payments	0000	9760			0.00	7,160,433.00		7,160,433.00	
TK Facility Implementation	0000	9760			0.00	6,000,000.00		6,000,000.00	
Additional reserves due to uncertainty of state revenues - difference of LAO suggested 5.1% COLA compared to funded COLA of 8.22%	0000	9760			0.00	5,727,320.00		5,727,320.00	
Unspent site and department program carry over in unrestricted funds	0000	9760			0.00	1,154,907.00		1,154,907.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,131,701.00	0.00	9,131,701.00	8,631,210.00	0.00	8,631,210.00	-5.5%
Unassigned/Unappropriated Amount		9790	52,450,144.33	0.00	52,450,144.33	20,139,488.47	0.00	20,139,488.47	-61.6%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
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)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year	8011		107,213,169.00	0.00	107,213,169.00	116,450,295.00	0.00	116,450,295.00	8.6%

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)	
Education Protection Account State Aid - Current Year		8012	42,958,982.00	0.00	42,958,982.00	44,725,923.00	0.00	44,725,923.00	4.1%
State Aid - Prior Years		8019	(262.00)	0.00	(262.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	209,133.00	0.00	209,133.00	209,133.00	0.00	209,133.00	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	40,094,510.00	0.00	40,094,510.00	40,094,510.00	0.00	40,094,510.00	0.0%
Unsecured Roll Taxes		8042	1,256,187.00	0.00	1,256,187.00	1,256,187.00	0.00	1,256,187.00	0.0%
Prior Years' Taxes		8043	(73,108.00)	0.00	(73,108.00)	(73,108.00)	0.00	(73,108.00)	0.0%
Supplemental Taxes		8044	4,322,207.00	0.00	4,322,207.00	4,322,207.00	0.00	4,322,207.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(105,150.00)	0.00	(105,150.00)	(105,150.00)	0.00	(105,150.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,095,440.00	0.00	3,095,440.00	3,095,440.00	0.00	3,095,440.00	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			198,971,108.00	0.00	198,971,108.00	209,975,437.00	0.00	209,975,437.00	5.5%
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	(9,440,521.00)	0.00	(9,440,521.00)	(9,940,500.00)	0.00	(9,940,500.00)	5.3%
Property Taxes Transfers		8097	0.00	1,312,484.00	1,312,484.00	0.00	1,196,972.00	1,196,972.00	-8.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			189,530,587.00	1,312,484.00	190,843,071.00	200,034,937.00	1,196,972.00	201,231,909.00	5.4%
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	3,689,775.00	3,689,775.00	0.00	3,983,869.00	3,983,869.00	8.0%
Special Education Discretionary Grants		8182	0.00	1,199,669.37	1,199,669.37	0.00	390,294.00	390,294.00	-67.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	6,635.00	0.00	6,635.00	6,635.00	0.00	6,635.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		8,095,298.45	8,095,298.45		7,052,915.00	7,052,915.00	-12.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,222,141.11	1,222,141.11		748,408.00	748,408.00	-38.8%
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		1,062,985.26	1,062,985.26		620,621.00	620,621.00	-41.6%
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		1,094,146.54	1,094,146.54		541,162.00	541,162.00	-50.5%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	28,471,365.85	28,471,365.85	0.00	17,692,478.78	17,692,478.78	-37.9%
TOTAL, FEDERAL REVENUE			6,635.00	44,835,381.58	44,842,016.58	6,635.00	31,029,747.78	31,036,382.78	-30.8%
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	999,792.00	999,792.00	0.00	999,792.00	999,792.00	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	2,059,970.00	2,059,970.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	469,681.00	0.00	469,681.00	469,681.00	0.00	469,681.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,757,062.04	1,231,790.16	3,988,852.20	2,492,880.00	982,488.00	3,475,368.00	-12.9%
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									

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)	
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		98,265.00	98,265.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,562,442.42	66,254,238.59	67,816,681.01	1,587,179.00	31,983,932.48	33,571,111.48	-50.5%
TOTAL, OTHER STATE REVENUE			4,789,185.46	70,644,055.75	75,433,241.21	4,549,740.00	33,966,212.48	38,515,952.48	-48.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	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	117,051.00	0.00	117,051.00	117,051.00	0.00	117,051.00	0.0%
Interest		8660	1,305,020.00	0.00	1,305,020.00	890,150.00	0.00	890,150.00	-31.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,050,440.00	0.00	2,050,440.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									

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

37 67991 0000000
Form 01
E8BB8STG1F(2023-24)

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)	
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	62,500.00	0.00	62,500.00	75,000.00	0.00	75,000.00	20.0%
Interagency Services		8677	3,538,040.40	3,734,116.61	7,272,157.01	3,586,000.00	3,674,151.82	7,260,151.82	-0.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,450,170.08	1,680,842.12	5,131,012.20	1,839,278.00	1,548,540.92	3,387,818.92	-34.0%
Tuition		8710	0.00	266,363.23	266,363.23	0.00	266,364.00	266,364.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		12,798,135.00	12,798,135.00		13,232,596.00	13,232,596.00	3.4%
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			10,553,221.48	18,479,456.96	29,032,678.44	6,537,479.00	18,721,652.74	25,259,131.74	-13.0%
TOTAL, REVENUES			204,879,628.94	135,271,378.29	340,151,007.23	211,128,791.00	84,914,585.00	296,043,376.00	-13.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	53,652,151.76	30,164,352.88	83,816,504.64	55,062,567.00	28,721,473.00	83,784,040.00	0.0%
Certificated Pupil Support Salaries		1200	5,222,928.50	2,110,303.32	7,333,231.82	5,182,871.00	1,863,745.60	7,046,616.60	-3.9%
Certificated Supervisors' and Administrators' Salaries		1300	7,458,703.93	6,708,549.69	14,167,253.62	7,357,690.00	6,716,328.00	14,074,018.00	-0.7%
Other Certificated Salaries		1900	533,398.62	1,305,177.66	1,838,576.28	507,491.00	1,132,368.00	1,639,859.00	-10.8%
TOTAL, CERTIFICATED SALARIES			66,867,182.81	40,288,383.55	107,155,566.36	68,110,619.00	38,433,914.60	106,544,533.60	-0.6%

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	935,698.81	17,276,305.18	18,212,003.99	889,765.00	18,528,581.44	19,418,346.44	6.6%
Classified Support Salaries		2200	9,105,651.00	4,195,159.65	13,300,810.65	9,324,585.08	4,307,455.00	13,632,040.08	2.5%
Classified Supervisors' and Administrators' Salaries		2300	2,614,144.45	825,767.46	3,439,911.91	2,759,226.00	768,615.00	3,527,841.00	2.6%
Clerical, Technical and Office Salaries		2400	7,702,899.09	1,600,156.44	9,303,055.53	7,887,583.00	1,530,501.00	9,418,084.00	1.2%
Other Classified Salaries		2900	1,245,248.72	2,397,563.15	3,642,811.87	1,332,676.64	1,792,061.00	3,124,737.64	-14.2%
TOTAL, CLASSIFIED SALARIES			21,603,642.07	26,294,951.88	47,898,593.95	22,193,835.72	26,927,213.44	49,121,049.16	2.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	12,537,047.10	16,555,935.27	29,092,982.37	13,031,085.00	16,577,236.00	29,608,321.00	1.8%
PERS		3201-3202	5,235,407.82	6,516,625.65	11,752,033.47	5,877,508.00	7,004,253.31	12,881,761.31	9.6%
OASDI/Medicare/Alternative		3301-3302	2,643,039.43	2,666,679.08	5,309,718.51	2,686,650.00	2,569,573.00	5,256,223.00	-1.0%
Health and Welfare Benefits		3401-3402	9,872,708.23	6,574,269.52	16,446,977.75	10,973,254.50	6,786,839.00	17,760,093.50	8.0%
Unemployment Insurance		3501-3502	457,381.23	336,138.94	793,520.17	45,403.00	32,715.00	78,118.00	-90.2%
Workers' Compensation		3601-3602	2,977,551.87	2,150,341.25	5,127,893.12	2,994,785.00	2,143,365.00	5,138,150.00	0.2%
OPEB, Allocated		3701-3702	1,266,358.90	214,151.18	1,480,510.08	1,295,323.00	205,599.00	1,500,922.00	1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	61,632.77	8,116.07	69,748.84	56,296.00	7,858.00	64,154.00	-8.0%
TOTAL, EMPLOYEE BENEFITS			35,051,127.35	35,022,256.96	70,073,384.31	36,960,304.50	35,327,438.31	72,287,742.81	3.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	192.74	604,310.88	604,503.62	0.00	797,488.00	797,488.00	31.9%
Books and Other Reference Materials		4200	912,752.30	165,166.69	1,077,918.99	448,095.00	127,000.00	575,095.00	-46.6%
Materials and Supplies		4300	5,780,656.59	7,071,017.47	12,851,674.06	5,534,072.86	5,060,322.96	10,594,395.82	-17.6%
Noncapitalized Equipment		4400	3,239,373.80	5,876,106.70	9,115,480.50	648,513.00	3,438,911.05	4,087,424.05	-55.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,932,975.43	13,716,601.74	23,649,577.17	6,630,680.86	9,423,722.01	16,054,402.87	-32.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	494,796.80	882,199.06	1,376,995.86	373,800.00	503,608.00	877,408.00	-36.3%
Dues and Memberships		5300	78,751.00	41.50	78,792.50	76,101.00	0.00	76,101.00	-3.4%
Insurance		5400 - 5450	1,651,026.39	0.00	1,651,026.39	1,881,500.00	0.00	1,881,500.00	14.0%
Operations and Housekeeping Services		5500	3,729,755.00	0.00	3,729,755.00	3,729,755.00	0.00	3,729,755.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,007,743.90	990,125.05	1,997,868.95	848,901.00	1,656,495.00	2,505,396.00	25.4%
Transfers of Direct Costs		5710	(494,194.06)	494,194.06	0.00	(319,103.00)	319,103.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Direct Costs - Interfund		5750	(54,172.36)	(14,350.00)	(68,522.36)	(75,478.00)	(14,350.00)	(89,828.00)	31.1%
Professional/Consulting Services and Operating Expenditures		5800	6,676,318.01	21,397,066.89	28,073,384.90	6,361,333.98	17,412,556.20	23,773,890.18	-15.3%
Communications		5900	1,364,337.63	48,148.57	1,412,486.20	1,364,653.46	43,119.00	1,407,772.46	-0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,454,362.31	23,797,425.13	38,251,787.44	14,241,463.44	19,920,531.20	34,161,994.64	-10.7%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	681,906.00	1,953,189.25	2,635,095.25	681,906.00	0.00	681,906.00	-74.1%
Buildings and Improvements of Buildings		6200	600,000.00	4,922,949.91	5,522,949.91	48,500.00	3,652,628.00	3,701,128.00	-33.0%
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	842,252.88	826,270.49	1,668,523.37	50,000.00	2,139,970.00	2,189,970.00	31.3%
Equipment Replacement		6500	48,000.00	0.00	48,000.00	0.00	492,009.00	492,009.00	925.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,172,158.88	7,702,409.65	9,874,568.53	780,406.00	6,284,607.00	7,065,013.00	-28.5%
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	790,747.14	790,747.14	0.00	790,748.00	790,748.00	0.0%
Payments to County Offices		7142	145,213.00	616,570.00	761,783.00	138,179.00	616,570.00	754,749.00	-0.9%
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									

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)	
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			145,213.00	1,407,317.14	1,552,530.14	138,179.00	1,407,318.00	1,545,497.00	-0.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,701,986.09)	5,701,986.09	0.00	(4,993,464.62)	4,993,464.62	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(649,301.99)	0.00	(649,301.99)	(656,573.35)	0.00	(656,573.35)	1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,351,288.08)	5,701,986.09	(649,301.99)	(5,650,037.97)	4,993,464.62	(656,573.35)	1.1%
TOTAL, EXPENDITURES			143,875,373.77	153,931,332.14	297,806,705.91	143,405,450.55	142,718,209.18	286,123,659.73	-3.9%
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	11,800.00	0.00	11,800.00	11,800.00	0.00	11,800.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,800.00	0.00	11,800.00	11,800.00	0.00	11,800.00	0.0%
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	6,583,337.00	0.00	6,583,337.00	1,583,337.00	0.00	1,583,337.00	-75.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,583,337.00	0.00	6,583,337.00	1,583,337.00	0.00	1,583,337.00	-75.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									

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 Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(46,420,300.32)	46,420,300.32	0.00	(47,845,754.31)	47,845,754.31	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			(46,420,300.32)	46,420,300.32	0.00	(47,845,754.31)	47,845,754.31	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(52,991,837.32)	46,420,300.32	(6,571,537.00)	(49,417,291.31)	47,845,754.31	(1,571,537.00)	-76.1%

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	189,530,587.00	1,312,484.00	190,843,071.00	200,034,937.00	1,196,972.00	201,231,909.00	5.4%
2) Federal Revenue		8100-8299	6,635.00	44,835,381.58	44,842,016.58	6,635.00	31,029,747.78	31,036,382.78	-30.8%
3) Other State Revenue		8300-8599	4,789,185.46	70,644,055.75	75,433,241.21	4,549,740.00	33,966,212.48	38,515,952.48	-48.9%
4) Other Local Revenue		8600-8799	10,553,221.48	18,479,456.96	29,032,678.44	6,537,479.00	18,721,652.74	25,259,131.74	-13.0%
5) TOTAL, REVENUES			204,879,628.94	135,271,378.29	340,151,007.23	211,128,791.00	84,914,585.00	296,043,376.00	-13.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	82,607,188.70	100,275,287.03	182,882,475.73	83,890,209.92	91,540,271.56	175,430,481.48	-4.1%
2) Instruction - Related Services	2000-2999		17,578,718.00	18,742,184.57	36,320,902.57	17,168,020.46	17,833,384.42	35,001,404.88	-3.6%
3) Pupil Services	3000-3999		15,027,907.49	12,573,216.76	27,601,124.25	14,794,034.44	12,355,239.97	27,149,274.41	-1.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		96,427.00	0.00	96,427.00	97,075.00	0.00	97,075.00	0.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		16,386,524.88	8,012,508.46	24,399,033.34	15,309,724.73	8,663,238.23	23,972,962.96	-1.7%
8) Plant Services	8000-8999		12,033,394.70	12,920,818.18	24,954,212.88	12,008,207.00	10,918,757.00	22,926,964.00	-8.1%
9) Other Outgo	9000-9999		145,213.00	1,407,317.14	1,552,530.14	138,179.00	1,407,318.00	1,545,497.00	-0.5%
10) TOTAL, EXPENDITURES			143,875,373.77	153,931,332.14	297,806,705.91	143,405,450.55	142,718,209.18	286,123,659.73	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			61,004,255.17	(18,659,953.85)	42,344,301.32	67,723,340.45	(57,803,624.18)	9,919,716.27	-76.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	11,800.00	0.00	11,800.00	11,800.00	0.00	11,800.00	0.0%
b) Transfers Out		7600-7629	6,583,337.00	0.00	6,583,337.00	1,583,337.00	0.00	1,583,337.00	-75.9%
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	(46,420,300.32)	46,420,300.32	0.00	(47,845,754.31)	47,845,754.31	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(52,991,837.32)	46,420,300.32	(6,571,537.00)	(49,417,291.31)	47,845,754.31	(1,571,537.00)	-76.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,012,417.85	27,760,346.47	35,772,764.32	18,306,049.14	(9,957,869.87)	8,348,179.27	-76.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	56,631,575.48	20,399,358.73	77,030,934.21	62,593,553.33	48,159,705.20	110,753,258.53	43.8%

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	(2,050,440.00)	0.00	(2,050,440.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			54,581,135.48	20,399,358.73	74,980,494.21	62,593,553.33	48,159,705.20	110,753,258.53	47.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,581,135.48	20,399,358.73	74,980,494.21	62,593,553.33	48,159,705.20	110,753,258.53	47.7%
2) Ending Balance, June 30 (E + F1e)			62,593,553.33	48,159,705.20	110,753,258.53	80,899,602.47	38,201,835.33	119,101,437.80	7.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	227,803.00	0.00	227,803.00	227,803.00	0.00	227,803.00	0.0%
Prepaid Items		9713	633,905.00	0.00	633,905.00	249,719.00	0.00	249,719.00	-60.6%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	48,159,705.20	48,159,705.20	0.00	38,201,835.33	38,201,835.33	-20.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	51,501,382.00	0.00	51,501,382.00	New
Proposed reductions in AMID and LREB grants allocated in 22-23 State Budget, commit unrestricted funds to cover planned expenditures	0000	9760			0.00	11,800,999.00		11,800,999.00	
Portion of unfunded OPEB Liability	0000	9760			0.00	10,167,723.00		10,167,723.00	
Deferred maintenance plan	0000	9760			0.00	9,490,000.00		9,490,000.00	
Solar Debt Service - 5 years of payments	0000	9760			0.00	7,160,433.00		7,160,433.00	
TK Facility Implementation	0000	9760			0.00	6,000,000.00		6,000,000.00	
Additional reserves due to uncertainty of state revenues - difference of LAO suggested 5.1% COLA compared to funded COLA of 8.22%	0000	9760			0.00	5,727,320.00		5,727,320.00	
Unspent site and department program carryover in unrestricted funds	0000	9760			0.00	1,154,907.00		1,154,907.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,131,701.00	0.00	9,131,701.00	8,631,210.00	0.00	8,631,210.00	-5.5%
Unassigned/Unappropriated Amount		9790	52,450,144.33	0.00	52,450,144.33	20,139,488.47	0.00	20,139,488.47	-61.6%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00	450,000.00
6266	Educator Effectiveness, FY 2021-22	2,882,883.93	1,734,483.93
6300	Lottery: Instructional Materials	6,095,058.91	6,095,058.91
6331	CA Community Schools Partnership Act - Planning Grant	200,000.00	200,000.00
6547	Special Education Early Intervention Preschool Grant	140,847.00	101,662.42
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	8,525,557.41	8,124,552.66
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,059,970.00	0.00
7085	Learning Communities for School Success Program	776,762.99	251,763.32
7425	Expanded Learning Opportunities (ELO) Grant	1,044,686.01	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	537,946.83	110,445.83
7435	Learning Recovery Emergency Block Grant	21,518,764.11	17,678,178.47
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,385,827.02	2,940,690.02
9010	Other Restricted Local	1,541,400.99	514,999.77
Total, Restricted Balance		48,159,705.20	38,201,835.33

SUPPLEMENTAL SACS

FORM CB – SCHOOL DISTRICT CERTIFICATION

FORM 01CS – CRITERIA AND STANDARDS REVIEW

FORM A – AVERAGE DAILY ATTENDANCE

FORM CC – WORKER’S COMPENSATION CERTIFICATION

FORM CEA – ESTIMATED ACTUALS CLASSROOM COMP.

FORM CEB – 2023-24 BUDGET CLASSROOM COMP.

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: The proposed budget is available on the district's website: <https://www.cajonvalley.net/Page/125>

Governing Board Room, 750
E. Main Street, El Cajon, CA
92020

Date: 6/8/2023

Date: 6/13/23

Time: 5:30 pm

Adoption Date: 6/27/23

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Miranda Durning

Telephone: 619-588-3071

Title: Director, Fiscal Services

E-mail: durningm@cajonvalley.net

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

**Budget, July 1
FINANCIAL REPORTS
2023-24 Budget
School District Certification**

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Form CB
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S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			06/27/2023	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi year 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):	13,754.01	
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	15,604	15,668		
Charter School				
Total ADA	15,604	15,668	N/A	Met
Second Prior Year (2021-22)				
District Regular	14,987	15,681		
Charter School				
Total ADA	14,987	15,681	N/A	Met
First Prior Year (2022-23)				
District Regular	14,903	15,144		
Charter School		0		
Total ADA	14,903	15,144	N/A	Met
Budget Year (2023-24)				
District Regular	14,580			
Charter School	0			
Total ADA	14,580			

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	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	16,359	15,776		
Charter School				
Total Enrollment	16,359	15,776	3.6%	Not Met
Second Prior Year (2021-22)				
District Regular	14,835	14,799		
Charter School				
Total Enrollment	14,835	14,799	0.2%	Met
First Prior Year (2022-23)				
District Regular	14,748	15,333		
Charter School				
Total Enrollment	14,748	15,333	N/A	Met
Budget Year (2023-24)				
District Regular	15,107			
Charter School				
Total Enrollment	15,107			

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	15,668	15,776	
Charter School		0	
Total ADA/Enrollment	15,668	15,776	99.3%
Second Prior Year (2021-22)			
District Regular	13,442	14,799	
Charter School	0		
Total ADA/Enrollment	13,442	14,799	90.8%
First Prior Year (2022-23)			
District Regular	14,039	15,333	
Charter School			
Total ADA/Enrollment	14,039	15,333	91.6%
Historical Average Ratio:			93.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.4%

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	13,754	15,107		
Charter School	0			
Total ADA/Enrollment	13,754	15,107	91.0%	Met
1st Subsequent Year (2024-25)				
District Regular	13,682	15,028		
Charter School				
Total ADA/Enrollment	13,682	15,028	91.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	13,626	14,966		
Charter School				
Total ADA/Enrollment	13,626	14,966	91.0%	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)	15,155.11	14,579.98	13,951.64	13,817.23
b. Prior Year ADA (Funded)		15,155.11	14,579.98	13,951.64
c. Difference (Step 1a minus Step 1b)		(575.13)	(628.34)	(134.41)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(3.79%)	(4.31%)	(.96%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		189,530,849.00	200,034,937.00	201,708,141.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		15,579,435.79	7,881,376.52	6,636,197.84
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)		4.43%	(.37%)	2.33%
LCFF Revenue Standard (Step 3, plus/minus 1%):		3.43% to 5.43%	-1.37% to 0.63%	1.33% to 3.33%

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)	48,799,219.00	48,799,219.00		
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)	198,971,370.00	209,975,437.00	212,080,180.00	215,774,547.00
District's Projected Change in LCFF Revenue:		5.53%	1.00%	1.74%
LCFF Revenue Standard		3.43% to 5.43%	-1.37% to 0.63%	1.33% to 3.33%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:

(required if NOT met)

The LCFF revenue reviewed excludes the transfer of in-lieu property tax (ILPT) to the District charters. In LCFF revenue districts, all ILPT transferred to charters from the District is backfilled to bring the District LCFF revenue to the target funding. The District charter Bostonia Global is adding a grade level, which increases their ADA and in turn increases the ILPT amount being transferred. The additional LCFF revenue the District is receiving to backfill that expected ILPT increase exceeds the LCFF revenue standard being calculated.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2020-21)	108,677,810.16	121,141,050.66	89.7%
Second Prior Year (2021-22)	115,341,352.88	130,054,386.00	88.7%
First Prior Year (2022-23)	123,521,952.23	143,875,373.77	85.9%
Historical Average Ratio:			88.1%

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(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):	85.1% to 91.1%	85.1% to 91.1%	85.1% to 91.1%

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)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2023-24)	127,264,759.22	143,405,450.55	88.7%	Met
1st Subsequent Year (2024-25)	129,785,867.47	147,340,820.98	88.1%	Met
2nd Subsequent Year (2025-26)	132,272,095.46	150,671,388.19	87.8%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.43%	(.37%)	2.33%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.57% to 14.43%	-10.37% to 9.63%	-7.67% to 12.33%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.57% to 9.43%	-5.37% to 4.63%	-2.67% to 7.33%

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)	44,842,016.58		
Budget Year (2023-24)	31,036,382.78	(30.79%)	Yes
1st Subsequent Year (2024-25)	24,890,972.23	(19.80%)	Yes
2nd Subsequent Year (2025-26)	13,343,904.00	(46.39%)	Yes

Explanation:
(required if Yes)

Federal revenue projected is lowering as the federal Covid funding expires.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	75,433,241.21		
Budget Year (2023-24)	38,515,952.48	(48.94%)	Yes
1st Subsequent Year (2024-25)	35,535,505.58	(7.74%)	Yes
2nd Subsequent Year (2025-26)	35,224,618.73	(.87%)	No

Explanation:
(required if Yes)

State revenue lowers in the budget and 1st subsequent year due to one-time grant revenues not being budgeted in the subsequent years. One time grant revenues received in the prior year include the Arts, Music and Instructional Materials Discretionary Block Grant and the Learning Recovery Block Grant. The drop in the first subsequent year is from the ending of the Covid State funding In-Person Instruction Grant.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	29,032,678.44		
Budget Year (2023-24)	25,259,131.74	(13.00%)	Yes
1st Subsequent Year (2024-25)	24,182,423.19	(4.26%)	No
2nd Subsequent Year (2025-26)	23,980,548.01	(.83%)	No

Explanation:
(required if Yes)

A portion of local revenue such as donations are not budgeted until received causing a drop in projected revenue from the prior year to the adopted year.

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

First Prior Year (2022-23)	23,649,577.17		
Budget Year (2023-24)	16,054,402.87	(32.12%)	Yes
1st Subsequent Year (2024-25)	12,448,231.06	(22.46%)	Yes
2nd Subsequent Year (2025-26)	11,574,818.05	(7.02%)	Yes

Explanation:

(required if Yes)

Prior year includes expenditures from carryover funds and one-time grants that are not projected in the budget year. As revenues and fund balances from the carryover and one-time grants are removed the associated expenditures are also removed.

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

First Prior Year (2022-23)	38,251,787.44		
Budget Year (2023-24)	34,161,994.64	(10.69%)	Yes
1st Subsequent Year (2024-25)	31,467,545.31	(7.89%)	Yes
2nd Subsequent Year (2025-26)	28,044,701.52	(10.88%)	Yes

Explanation:

(required if Yes)

Prior year includes expenditures from carryover funds and one-time grants that are not projected in the budget year. As revenues and fund balances from the carryover and one-time grants are removed the associated expenditures are also removed.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2022-23)	149,307,936.23		
Budget Year (2023-24)	94,811,467.00	(36.50%)	Not Met
1st Subsequent Year (2024-25)	84,608,901.00	(10.76%)	Not Met
2nd Subsequent Year (2025-26)	72,549,070.74	(14.25%)	Not Met

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

First Prior Year (2022-23)	61,901,364.61		
Budget Year (2023-24)	50,216,397.51	(18.88%)	Not Met
1st Subsequent Year (2024-25)	43,915,776.37	(12.55%)	Not Met
2nd Subsequent Year (2025-26)	39,619,519.57	(9.78%)	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Federal revenue projected is lowering as the federal Covid funding expires.

Explanation:

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

State revenue lowers in the budget and 1st subsequent year due to one-time grant revenues not being budgeted in the subsequent years. One time grant revenues received in the prior year include the Arts, Music and Instructional Materials Discretionary Block Grant and the Learning Recovery Block Grant. The drop in the first subsequent year is from the ending of the Covid State funding In-Person Instruction Grant.

Explanation:

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

A portion of local revenue such as donations are not budgeted until received causing a drop in projected revenue from the prior year to the adopted 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)

Prior year includes expenditures from carry over funds and one-time grants that are not projected in the budget year. As revenues and fund balances from the carryover and one-time grants are removed the associated expenditures are also removed.

Explanation:

Services and Other Exps

(linked from 6B

if NOT met)

Prior year includes expenditures from carry over funds and one-time grants that are not projected in the budget year. As revenues and fund balances from the carryover and one-time grants are removed the associated expenditures are also removed.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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)

261,168,492.19

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

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

261,168,492.19

7,835,054.77

7,835,055.00

Met

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)	6,803,608.08	7,349,784.58	9,131,701.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	26,763,898.49	35,883,035.45	52,450,144.33
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	33,567,506.57	43,232,820.03	61,581,845.33
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	226,786,935.86	244,992,819.36	304,390,042.91
	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)	226,786,935.86	244,992,819.36	304,390,042.91
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	14.8%	17.6%	20.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		4.9%	5.9%	6.7%

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	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures	(If Net Change in	
	(Form 01, Section E)	and Other Financing Uses (Form 01, Objects 1000-7999)	Unrestricted Fund Balance is negative, else N/A)	
Third Prior Year (2020-21)	6,699,280.96	123,686,765.66	N/A	Met
Second Prior Year (2021-22)	6,648,291.76	137,067,744.00	N/A	Met
First Prior Year (2022-23)	8,012,417.85	150,458,710.77	N/A	Met
Budget Year (2023-24) (Information only)	18,306,049.14	144,988,787.55		

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	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2020-21)	26,719,487.45	43,284,002.78	N/A	Met
Second Prior Year (2021-22)	40,918,386.80	49,983,283.72	N/A	Met
First Prior Year (2022-23)	49,662,087.65	54,581,135.48	N/A	Met
Budget Year (2023-24) (Information only)	62,593,553.33			

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.)	13,754	13,682	13,626
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?

YES

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

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

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

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

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)	287,706,996.73	278,859,193.39	276,772,317.89
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	287,706,996.73	278,859,193.39	276,772,317.89
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,631,209.90	8,365,775.80	8,303,169.54
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)	8,631,209.90	8,365,775.80	8,303,169.54

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)	8,631,210.00	8,365,775.80	8,303,169.54
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	20,139,488.47	35,133,484.93	48,932,226.78
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	28,770,698.47	43,499,260.73	57,235,396.32
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.00%	15.60%	20.68%
District's Reserve Standard (Section 10B, Line 7):	8,631,209.90	8,365,775.80	8,303,169.54
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

Employee retention and stabilizing staff-student ratios expenditures are budgeted in ESSER III funds in the budget year and moved to the Learning Recovery Emergency Block grant in the subsequent years. As these one-time resources expire, the expenditures will shift into the general fund as the budget allows.

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)?

Yes

- 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:

The budget includes the one-time grants passed in the 2022-23 State budget, which have subsequently been proposed to be reduced. To prepare for the possible reduction of these grants the District is committing fund balance in the amounts of the proposed reductions to cover any planned expenditures.

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)	(46,420,300.32)			
Budget Year (2023-24)	(47,845,754.31)	1,425,453.99	3.1%	Met
1st Subsequent Year (2024-25)	(49,380,226.00)	1,534,471.69	3.2%	Met
2nd Subsequent Year (2025-26)	(50,734,112.00)	1,353,886.00	2.7%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	11,800.00			
Budget Year (2023-24)	11,800.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	11,800.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	11,800.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	6,583,337.00			
Budget Year (2023-24)	1,583,337.00	(5,000,000.00)	(75.9%)	Not Met
1st Subsequent Year (2024-25)	1,602,142.00	18,805.00	1.2%	Met
2nd Subsequent Year (2025-26)	1,615,282.00	13,140.00	.8%	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:

(required if NOT met)

The first prior year includes a transfer out of \$5,000,000 to the building fund to cover the anticipated cost of facility improvements to meet the TK expansion.

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

Project Information:

(required if YES)

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

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)

Annual payments for leases and district general fund commitments are decreasing annually. Total annual payments are increasing only for the General Obligation Bond payments made out of Fund 51 through the County treasurer.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

Retiree benefits are offered to employees with a minimum of 10 years employment and minimum age of 55. Benefits end at age 65. The District pays the premium percentage according to the active bargaining group employee only rate and retirees contribute remaining premium.

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

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

0

8,977,811

4. OPEB Liabilities

a. Total OPEB liability

58,045,701.00

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

0.00

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

58,045,701.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

6/30/2022

5. OPEB Contributions

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

Method

0.00

0.00

0.00

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

1,694,530.39

1,745,366.00

1,797,727.00

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

1,694,530.39

1,745,366.00

1,797,727.00

d. Number of retirees receiving OPEB benefits

180.00

180.00

180.00

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	982.1	979.25	979.25	979.25

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 for 2023-24 openers have not been settled.

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

1,144,311

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

7. Amount included for any tentative salary schedule increases

0 0 0

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
13,048,290	13,700,704	14,385,740
73.7%	73.7%	73.7%
5.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
345,150	350,327	355,582
1.5%	1.5%	1.5%

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

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

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

Yes	Yes	Yes
No	No	No

Certificated (Non-management) - Other

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

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	930.1	945.82	945.82	945.82

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations for 2023-24 openers have not been settled.

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

588,015

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

7. Amount included for any tentative salary schedule increases

0	0	0
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Budget Year	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)

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

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

Yes	Yes	Yes
6,431,668	6,753,251	7,090,914
74.4%	74.4%	74.4%
5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
868,988	882,022	895,253
1.5%	1.5%	1.5%

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

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

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

Yes	Yes	Yes
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	131	135	135	135

**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:

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

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

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

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**

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

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

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

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

Yes

Jun 27, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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?	Yes
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?	No
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?	Yes
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)

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End of School District Budget Criteria and Standards Review

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)	14,039.32	14,039.32	15,143.76	13,754.01	13,754.01	14,579.98
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)						
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)	14,039.32	14,039.32	15,143.76	13,754.01	13,754.01	14,579.98
5. District Funded County Program ADA						
a. County Community Schools	11.35	11.35	11.35	0.00	0.00	0.00
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 A5a through A5f)	11.35	11.35	11.35	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,050.67	14,050.67	15,155.11	13,754.01	13,754.01	14,579.98
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						
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)	0.00	0.00	0.00	0.00	0.00	0.00
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	1,049.64	1,049.64	1,049.64	1,156.82	1,156.82	1,156.82
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)	1,049.64	1,049.64	1,049.64	1,156.82	1,156.82	1,156.82
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,049.64	1,049.64	1,049.64	1,156.82	1,156.82	1,156.82

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 6/27/23

For additional information on this certification, please contact:

Name: Miranda Durning
Title: Director, Fiscal Services
Telephone: 619-588-3071
E-mail: durningm@cajonvalley.net

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

37 67991 0000000
Form CEA
E8BB8STG1F(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	107,155,566.36	301	286,896.68	303	106,868,669.68	305	700,121.84		307	106,168,547.84	309
2000 - Classified Salaries	47,898,593.95	311	1,690,148.31	313	46,208,445.64	315	3,946,525.70		317	42,261,919.94	319
3000 - Employee Benefits	70,073,384.31	321	2,191,488.51	323	67,881,895.80	325	2,028,282.91		327	65,853,612.89	329
4000 - Books, Supplies Equip Replace. (6500)	23,697,577.17	331	137,379.75	333	23,560,197.42	335	1,594,577.92		337	21,965,619.50	339
5000 - Services, . & 7300 - Indirect Costs	37,602,485.45	341	268,410.75	343	37,334,074.70	345	1,517,258.05		347	35,816,816.65	349
TOTAL					281,853,283.24	365	TOTAL			272,066,516.82	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	83,816,433.12 375
2. Salaries of Instructional Aides Per EC 41011.	2100	18,212,003.99 380
3. STRS.	3101 & 3102	23,181,245.69 382
4. PERS.	3201 & 3202	5,059,902.11 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,841,680.08 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	10,697,603.91 385
7. Unemployment Insurance.	3501 & 3502	530,090.38 390
8. Workers' Compensation Insurance.	3601 & 3602	3,335,633.95 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	17,095.00 393

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

37 67991 0000000
Form CEA
E8BB8STG1F(2023-24)

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	147,691,688.23	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	1,994,130.10	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	2,741.10	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	145,694,817.03	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	53.55%	
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)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	53.55%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	6.45%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	272,066,516.82	
5. Deficiency Amount (Part III, Line 3 times Line 4)	17,548,290.33	

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

37 67991 0000000
Form CEB
E8BB8STG1F(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	106,544,533.60	301	270,859.00	303	106,273,674.60	305	686,547.00		307	105,587,127.60	309
2000 - Classified Salaries	49,121,049.16	311	1,489,742.44	313	47,631,306.72	315	3,905,028.00		317	43,726,278.72	319
3000 - Employee Benefits	72,287,742.81	321	2,223,891.86	323	70,063,850.95	325	2,136,172.00		327	67,927,678.95	329
4000 - Books, Supplies Equip Replace. (6500)	16,546,411.87	331	83,345.50	333	16,463,066.37	335	2,476,629.67		337	13,986,436.70	339
5000 - Services. . & 7300 - Indirect Costs	33,505,421.29	341	204,834.57	343	33,300,586.72	345	1,875,326.57		347	31,425,260.15	349
TOTAL					273,732,485.36	365	TOTAL			262,652,782.12	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	83,784,040.00 375
2. Salaries of Instructional Aides Per EC 41011.	2100	19,418,346.44 380
3. STRS.	3101 & 3102	23,655,835.37 382
4. PERS.	3201 & 3202	5,390,557.31 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,778,683.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	11,491,000.50 385
7. Unemployment Insurance.	3501 & 3502	52,498.00 390
8. Workers' Compensation Insurance.	3601 & 3602	3,455,060.00 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	14,750.00 393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	150,040,770.62	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	1,950,939.59	
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.	148,089,831.03	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.	56.38%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	56.38%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	3.62%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	262,652,782.12	
5. Deficiency Amount (Part III, Line 3 times Line 4)	9,508,030.71	

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

DISTRICT FORMS

MULTI-YEAR PROJECTION

ASSUMPTIONS NARRATIVE

CASH FLOW PROJECTION

LCFF SUMMARY

Cajon Valley Union School District Multiyear Projection for 2023-24 thru 2025-26
Based on 2023-24 Adopted Budget, Updated 06/13/23

Fund 3-PY Average
14,579.98

Fund 3-PY Average
13,951.64

Fund 3-PY Average
13,817.23

Assumptions:

		State COLA 8.22%	Undup 74.56%	P2 ADA 13,754.01	State COLA 3.94%	Undup 76.26%	P2 ADA 13,682.09	State COLA 3.29%	Undup 75.09%	P2 ADA 13,625.64
		2023-24 Adopted Budget			2024-25 Projected			2025-26 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Control Funding Formula LCFF	8010-8099	200,034,937	1,196,972	201,231,909	201,708,141	1,196,972	202,905,113	205,324,691	1,196,972	206,521,663
Federal Revenue	8100-8299	6,635	31,029,748	31,036,383	6,635	24,884,337	24,890,972	6,635	13,337,269	13,343,904
Other State Revenue	8300-8599	4,549,740	33,966,212	38,515,952	4,617,817	30,917,688	35,535,506	4,675,364	30,549,254	35,224,619
Local Revenue	8600-8799	6,537,479	18,721,653	25,259,132	6,554,770	17,627,653	24,182,423	6,677,895	17,302,653	23,980,548
Interfund Transfers In	8900-8929	11,800	-	11,800	11,800	-	11,800	11,800	-	11,800
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
Contribution to Restricted Fund	8980-8999	-47,845,754	47,845,754	-	-49,380,226	49,380,226	-	-50,734,112	50,734,112	-
Total Revenue with Adjustments		163,294,837	132,760,339	296,055,176	163,518,938	124,006,876	287,525,814	165,962,274	113,120,260	279,082,534
Expenditures										
Certificated Salaries	1000-1999	68,110,619	38,433,915	106,544,534	69,132,278	38,201,075	107,333,353	70,169,262	38,204,232	108,373,494
Classified Salaries	2000-2999	22,193,836	26,927,213	49,121,049	22,526,743	26,852,211	49,378,955	22,864,644	27,022,279	49,886,924
Employee Benefits	3000-3999	36,960,305	35,327,438	72,287,743	38,126,846	36,002,792	74,129,637	39,238,189	35,539,580	74,777,769
Books/Supplies	4000-4999	6,630,681	9,423,722	16,054,403	6,830,927	5,617,304	12,448,231	7,011,264	4,563,554	11,574,818
Services/Operating Expenses	5000-5999	14,241,463	19,920,531	34,161,995	14,683,472	16,784,073	31,467,545	15,081,533	12,963,169	28,044,702
Capital Outlay	6000-6999	780,406	6,284,607	7,065,013	780,406	830,000	1,610,406	780,406	830,000	1,610,406
Other Outgo & Long Term Debt	7100-7499	138,179	1,407,318	1,545,497	138,179	1,407,318	1,545,497	138,179	1,407,318	1,545,497
Direct/Indirect Support	7300-7399	(5,650,038)	4,993,465	(656,573)	(4,878,031)	4,221,458	(656,573)	(4,612,089)	3,955,515	(656,573)
Interfund Transfers Out	7600-7629	1,583,337	0	1,583,337	1,602,142	0	1,602,142	1,615,282	0	1,615,282
Total Expenditures		144,988,788	142,718,209	287,706,997	148,942,963	129,916,230	278,859,193	152,286,670	124,485,648	276,772,318
Beginning Fund Balance		62,593,553	48,159,705	110,753,259	80,899,602	38,201,835	119,101,438	95,475,578	32,292,481	127,768,058
Projected Ending Fund Balance		80,899,602	38,201,835	119,101,438	95,475,578	32,292,481	127,768,058	109,151,181	20,927,093	130,078,274
Excess or (Deficit)		18,306,049	(9,957,870)	8,348,179	14,575,975	(5,909,355)	8,666,621	13,675,604	(11,365,388)	2,310,216
Revolving Cash		150,000	0	150,000	150,000	0	150,000	150,000	0	150,000
Stores		227,803	0	227,803	227,803	0	227,803	227,803	0	227,803
Prepaid Expenditures		249,718	0	249,718	97,132	0	97,132	36,600	0	36,600
Restricted		0	38,201,835	38,201,835	0	32,292,481	32,292,481	0	20,927,093	20,927,093
Mandated Reserve for Contingencies		8,631,210	0	8,631,210	8,365,776	0	8,365,776	8,303,170	0	8,303,170
Other Commitments		51,501,382	0	51,501,382	51,501,382	0	51,501,382	51,501,382	0	51,501,382
See MYP Assumptions for breakdown										
Unappropriated Reserve		20,139,490	0	20,139,490	35,133,485	0	35,133,485	48,932,227	0	48,932,227

**CAJON VALLEY UNION SCHOOL DISTRICT - GENERAL FUND
ASSUMPTIONS USED TO DEVELOP THE
2023-24 THROUGH 2025-26 MULTI-YEAR BUDGET PROJECTION
FOR 2023-24 ADOPTED BUDGET**

1. LCFF REVENUE ASSUMPTIONS:

2023-24 8.22% COLA applied to base, 74.56% Unduplicated
2024-25 3.94% COLA applied to base, 76.26% Unduplicated
2025-26 3.29% COLA applied to base, 75.09% Unduplicated

2. The 2023-24 budget includes continuing one-time special program sources that span one to several years according to spending plans, including the Arts, Music & Instructional Materials Discretionary Block Grant, Learning Recovery Emergency Block Grant, ESSER III, Inclusive Early Education Expansion Program (IEEEP), Educator Effectiveness 2021-26, and the In Person Instruction Grant (IPI).
3. 2023-24 District student enrollment is projected to decline slightly due to the large number of outgoing 8th grade students in 2022-23, with the decline partially mitigated by the expansion of TK age eligibility with the Universal TK implementation. ADA for the three years has been projected using the 2022-23 attendance rate of 91.04%. The attendance rate prior to COVID-19 trended at or above 95%. Due to the prior 3-year average method and 2021-22 attendance relief provisions, 2023-24 funded ADA is projected to be 14,580, 2024-25 declining to 13,952, and 2025-26 to 13,817, as the impact of students moving to Bostonia Global Charter is factored in.
4. The cost of step and column increases are estimated at 1.5% in the expenditure projections of each year. The current level of services and supplies is projected to increase by the CPI increase of 3.02% in 2024-25 and 2.64% in 2025-26. Staffing, supplies, and service expenditures from carryover and expiring programs and funding sources are removed or moved to unrestricted funds as appropriate.
5. Annual rate changes in STRS and PERS pension costs are included in the 2023-24 budget and subsequent years. STRS reached the current established target rate in 2022-23 so remains constant, and PERS contribution fluctuations continue each year.

	2023-24	2024-25	2025-26
CalSTRS	19.10%	19.10%	19.10%
CalPERS	26.68%	27.70%	28.30%

6. An annual increase of 5% for district-paid health benefit premiums is included in the subsequent years.
7. Restricted Maintenance (RRMA) contributions meet the 3% contribution requirement for 2023-24 and subsequent years. The 3% calculation includes allowable expenditure reductions for ESSER, CARES, CRRSA, ARP and STRS-on-behalf expenditures, which reduce the amount projected to be required in 2023-24 by \$796,155.
8. The District has budgeted the following General Fund COVID relief revenues in the budget year 2023-2024 with a remaining grant as follows:

COVID Relief Funds	2023-24 Budgeted Amount	Remaining Funds Expensed in Subsequent Year(s)
ESSER III – ARP	\$17,135,639	\$11,306,158
In-Person Instruction Grant (State funds)	\$3,252,600	\$0
Expanded Learning Opportunity Grant (one-time grant)	\$1,472,187	\$110,446

ESSER III has \$5,000,000 budgeted for teacher retention under the allowable use “to maintain operations and continuity of services and continuing to employ existing staff” in 2023-2024, providing one-time relief to the general fund for those expenditures. \$3,500,000 of these expenditures are budgeted in the restricted Learning Recovery Emergency Block Grant under the allowable use to stabilize the amount of instructional time or services provided to pupils in the Multi-Year Projections. These expenditures will be budgeted back into the unrestricted general fund as they are reduced from the restricted funds.

9. Negotiations have not been settled for the 2023-24 reopeners. No salary increases beyond the annual step and column are included in the budget or subsequent years.
10. The Reserve Cap Is triggered for 2023-24, setting the cap for district reserves of assigned/unassigned ending balance at 10% for the Adopted Budget. With the adoption of the 2023-24 budget, funds are committed by the formal action of budget adoption by the Governing Board to bring the District’s reserve levels into compliance. The budget commitments for 2023-24 are:

Commitment Description:	Adopted Amount:
There are proposed reductions in the Arts, Music, and Instructional Materials Discretionary Block Grant (AMID) and Learning Recovery Emergency Block Grant (LRE) allocated in the 2022-23 State Budget in order to fund the 8.22% COLA. The District will commit unrestricted funds to backfill any recouped revenues for expenditures that would have been paid from these grants.	\$11,800,999
A portion of the unfunded OPEB liability	\$10,167,723
Remaining deferred maintenance commitments	\$9,490,000
5 years of solar debt service	\$7,160,433
Transitional Kindergarten Facility Implementation	\$6,000,000
Additional reserves due to economic uncertainties of state revenues – LAO recommends 5.1% COLA vs funded 8.22% COLA	\$5,727,320
Site and department programs unspent budget carryovers	\$1,154,907
Total Commitments	\$51,501,382

**CVUSD CASH FLOW ADOPTED BUDGET
2023-24**

A. Beginning Cash		119,319,944.52	119,319,944.52	118,766,911.46	103,067,795.19	105,442,269.74	101,252,345.72	98,504,480.57	116,906,926.57	122,760,506.07	122,309,547.07	135,193,543.07	141,747,928.07	139,188,903.07	132,838,268.85			
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected		Subtotal	Accruals	Total
B. Receipts		Object	Budget	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June			
LCFF State Aid	8011	116,450,295.00	5,822,515.00	5,822,515.00	10,480,527.00	10,480,527.00	10,480,527.00	10,480,527.00	10,480,527.00	10,480,527.00	10,480,527.00	10,480,527.00	10,480,527.00	10,480,527.00	10,480,527.00	116,450,295.00	0.00	116,450,295.00
LCFF State Aid PY	8019	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	0.00	0.00	0.00	0.00
EPA	8012	44,725,923.00	0.00	0.00	11,181,481.00	0.00	0.00	0.00	11,181,481.00	0.00	0.00	11,181,481.00	0.00	0.00	11,181,480.00	44,725,923.00	0.00	44,725,923.00
Property Taxes	8020-8079	48,799,219.00	170,797.00	971,104.00	151,278.00	673,429.00	1,908,049.00	15,654,789.00	7,446,761.00	1,219,980.00	1,219,980.00	12,551,159.00	5,611,910.00	1,219,983.00		48,799,219.00	0.00	48,799,219.00
Miscellaneous Funds	8080-8099	(8,743,528.00)	0.00	(524,612.00)	(1,049,223.00)	(699,482.00)	(699,482.00)	(699,482.00)	(699,482.00)	(699,482.00)	(699,482.00)	(1,224,094.00)	(612,047.00)	(612,047.00)	(1,224,095.00)	(8,743,528.00)	0.00	(8,743,528.00)
Total Receipts			296,055,176.00	7,590,322.00	7,882,086.00	27,552,497.00	18,909,824.00	15,954,865.00	41,729,243.00	28,451,312.00	21,370,045.00	34,838,452.00	29,490,840.00	19,892,853.00	25,319,620.00	278,981,959.00	17,073,217.00	296,055,176.00
C. Disbursements																		
Certificated Salaries	1000-1999	106,544,533.60	1,144,998.00	9,360,362.00	9,899,462.00	9,400,320.00	9,528,799.00	9,392,543.00	9,510,250.00	9,652,426.00	9,715,492.00	9,691,611.00	9,537,043.00	9,711,227.60		106,544,533.60	0.00	106,544,533.60
Classified Salaries	2000-2999	49,121,049.16	2,277,215.00	4,414,755.00	4,120,273.00	4,177,140.00	4,455,381.00	4,204,646.00	4,085,269.00	4,145,804.00	4,434,437.00	4,336,808.00	4,170,354.00	4,298,967.16		49,121,049.16	0.00	49,121,049.16
Employee Benefits	3000-3999	72,287,742.81	3,394,567.00	5,376,697.00	5,476,953.00	5,372,925.00	5,461,605.00	5,336,358.00	5,366,314.00	5,619,135.00	5,325,259.00	5,408,539.00	5,413,855.00	14,735,535.81		72,287,742.81	0.00	72,287,742.81
Books and Supplies	4000-4999	16,054,402.87	124,574.00	615,557.00	835,834.00	713,006.00	583,382.00	1,273,516.00	594,533.00	606,744.00	428,803.00	664,783.00	670,106.00	646,691.00		7,757,529.00	8,296,873.87	16,054,402.87
Services	5000-5999	34,161,994.64	1,370,192.00	1,759,831.00	1,962,650.00	2,086,102.00	1,597,145.00	2,951,596.00	1,853,902.00	1,465,546.00	2,077,049.00	1,737,771.00	2,346,929.00	1,960,898.00		23,169,611.00	10,992,383.64	34,161,994.64
Capital Outlay	6000-6999	7,065,013.00	144,035.00	835,560.00	653,514.00	205,563.00	330,643.00	493,138.00	414,716.00	331,349.00	273,416.00	471,943.00	313,591.00	223,508.00		4,890,976.00	2,374,037.00	7,065,013.00
Other Outgo, LTD	7000-7499	1,545,497.00	0.00	0.00	0.00	772,748.50	0.00	0.00	772,748.50	0.00	0.00	0.00	0.00	0.00		1,545,497.00	0.00	1,545,497.00
Direct/Indirect Support	7300-7399	(656,573.35)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(656,573.35)		(656,573.35)	0.00	(656,573.35)
Transfers Out	7600-7629	1,583,337.00	0.00	0.00	1,583,337.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		1,583,337.00	0.00	1,583,337.00
Total Disbursements			287,706,996.73	8,455,581.00	22,362,762.00	24,532,023.00	22,727,804.50	21,956,955.00	23,651,797.00	22,597,732.50	21,821,004.00	22,254,456.00	22,311,455.00	22,451,878.00	30,920,254.22	256,043,702.22	21,663,294.51	287,706,996.73

**CVUSD CASH FLOW ADOPTED BUDGET
2023-24**

A. Beginning Cash		119,319,944.52	119,319,944.52	118,766,911.46	103,067,795.19	105,442,269.74	101,252,345.72	98,504,480.57	116,906,926.57	122,760,506.07	122,309,547.07	135,193,543.07	141,747,928.07	139,188,903.07	132,838,268.85
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
D. Balance Sheet Items	Obj		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
Assets and Deferred Outflows															
Cash Excl Treasury	9111-9199														
Receivables	9200-9299	24,261,683.63	(9,704,673.45)	(7,278,505.09)	(4,852,336.73)	(2,426,168.36)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)
EPA Deferral														0.00	
Deferral		0.00	0.00	0.00	0.00	0.00	0.00							0.00	0.00
Loans - DTDF	9311 (9310)	590,000.00			450,000.00	(450,000.00)	750,000.00	325,000.00			300,000.00	(625,000.00)		(750,000.00)	590,000.00
Stores	9320														0.00
Prepaid Exp	9330	415,529.29		(200,497.30)											215,031.99
Other Current Assets	9340														0.00
Deferred Outflows of Resources	9490														0.00
Total Assets		25,267,212.92	(9,704,673.45)	(7,479,002.39)	(4,402,336.73)	(2,876,168.36)	750,000.00	325,000.00	0.00	0.00	300,000.00	(625,000.00)	0.00	(750,000.00)	
Liabilities and Deferred Inflows															
Payables	9500-9599	25,042,248.48	(10,016,899.39)	(6,260,562.12)	(3,756,337.27)	(2,504,224.85)	(2,504,224.85)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)
Loans - DTDF	9611 (9610)														0.00
Temp Loans/Tran	9641 (9640)	0.00													0.00
Deferred Revenue	9650														0.00
Total Liabilities		25,042,248.48	(10,016,899.39)	(6,260,562.12)	(3,756,337.27)	(2,504,224.85)	(2,504,224.85)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Non-Operating															
Suspense	9910xxx														
Reconciling Items															
Non-Operating		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	
D. Total Balance Sheet Items		224,964	312,226	(1,218,440)	(645,999)	(371,944)	3,254,225	325,000	0	0	300,000	(625,000)	0	(750,000)	
Net Incr/Decr		8,573,143.71	(553,033.06)	(15,699,116.27)	2,374,474.55	(4,189,924.02)	(2,747,865.15)	18,402,446.00	5,853,579.50	(450,959.00)	12,883,996.00	6,554,385.00	(2,559,025.00)	(6,350,634.22)	
F. Ending Cash (A + E)		127,893,088.23	118,766,911.46	103,067,795.19	105,442,269.74	101,252,345.72	98,504,480.57	116,906,926.57	122,760,506.07	122,309,547.07	135,193,543.07	141,747,928.07	139,188,903.07	132,838,268.85	132,838,268.85

Cajon Valley Union (67991) - 2022-23 Est. Actuals and 2023-24 Budget					5/26/2023				
					2022-23	2023-24	2024-25	2025-26	
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation		13.26%	8.22%	3.94%	3.29%				
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%				
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%				
LCFF Entitlement									
Base Grant		\$141,064,986	\$146,843,327	\$146,029,600	\$149,356,404				
Grade Span Adjustment		6,383,737	6,633,067	6,601,923	6,847,326				
Supplemental Grant		21,500,972	22,886,400	23,279,359	23,458,676				
Concentration Grant		17,165,243	19,512,988	21,092,150	20,397,865				
Add-ons: Targeted Instructional Improvement Block Grant		1,264,633	1,264,633	1,264,633	1,264,633				
Add-ons: Home-to-School Transportation		946,780	1,024,605	1,064,974	1,100,012				
Add-ons: Small School District Bus Replacement Program		-	-	-	-				
Add-ons: Transitional Kindergarten		1,204,498	1,869,917	2,375,502	2,899,775				
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$189,530,849	\$200,034,937	\$201,708,141	\$205,324,691				
Miscellaneous Adjustments		-	-	-	-				
Economic Recovery Target		-	-	-	-				
Additional State Aid		-	-	-	-				
Total LCFF Entitlement		189,530,849	200,034,937	201,708,141	205,324,691				
LCFF Entitlement Per ADA		\$ 12,506	\$ 13,720	\$ 14,458	\$ 14,860				
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$	107,213,169	\$ 116,450,295	\$ 118,796,328	\$ 121,469,839				
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$	42,958,982	\$ 44,725,923	\$ 44,484,633	\$ 45,505,489				
<i>Local Revenue Sources:</i>									
Property Taxes (Object 8021 to 8089)	\$	48,799,219	\$ 48,799,219	\$ 48,799,219	\$ 48,799,219				
In-Lieu of Property Taxes (Object Code 8096)		(9,440,521)	(9,940,500)	(10,372,039)	(10,449,856)				
Property Taxes net of In-Lieu	\$	39,358,698	\$ 38,858,719	\$ 38,427,180	\$ 38,349,363				
TOTAL FUNDING		189,530,849	200,034,937	201,708,141	205,324,691				
Basic Aid Status		<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>				
Excess Taxes	\$	(42,958,982)	\$ (44,725,923)	\$ (44,484,633)	\$ (45,505,489)				
EPA in Excess to LCFF Funding	\$	42,958,982	\$ 44,725,923	\$ 44,484,633	\$ 45,505,489				
Total LCFF Entitlement		189,530,849	200,034,937	201,708,141	205,324,691				
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual		45.21920787%	45.21920787%	45.21920787%	45.21920787%				
% of Adjusted Revenue Limit - P-2		45.21920787%	45.21920787%	45.21920787%	45.21920787%				
EPA (for LCFF Calculation purposes)	\$	42,958,982	\$ 44,725,923	\$ 44,484,633	\$ 45,505,489				
EPA, Current Year (Object Code 8012)	\$	42,958,982	\$ 44,725,923	\$ 44,484,633	\$ 45,505,489				
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Object Code 8019)	\$	(758,148.00)	\$ -	\$ -	\$ -				
(P-A less Prior Year Accrual)									
Accrual (from Data Entry tab)		-	-	-	-				
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (Excludes add-ons for TIIG and Transportation)	\$	147,448,723	\$ 153,476,394	\$ 152,631,523	\$ 156,203,730				
Supplemental and Concentration Grant funding in the LCAP year	\$	38,666,215	\$ 42,399,388	\$ 44,371,509	\$ 43,856,541				
Percentage to Increase or Improve Services		26.22%	27.63%	29.07%	28.08%				
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment		15,333	15,107	15,028	14,966				
COE Enrollment		12	-	-	-				
Total Enrollment		15,345	15,107	15,028	14,966				
Unduplicated Pupil Count		11,819	11,569	11,283	11,012				
COE Unduplicated Pupil Count		11	-	-	-				
Total Unduplicated Pupil Count		11,830	11,569	11,283	11,012				
Rolling %, Supplemental Grant		72.9100%	74.5600%	76.2600%	75.0900%				
Rolling %, Concentration Grant		72.9100%	74.5600%	76.2600%	75.0900%				

Cajon Valley Union (67991) - 2022-23 Est. Actuals and 2023-24 Budget					5/26/2023
	2022-23	2023-24	2024-25	2025-26	
SUMMARY OF LCFF ADA					
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3	6,972.14	6,972.14	6,125.56	6,184.47	
Grades 4-6	4,950.36	4,950.36	4,751.81	4,672.22	
Grades 7-8	3,716.54	3,716.54	3,207.95	3,158.90	
Grades 9-12	-	-	-	-	
LCFF Subtotal	15,639.04	15,639.04	14,085.32	14,015.59	
NSS	-	-	-	-	
Combined Subtotal	15,639.04	15,639.04	14,085.32	14,015.59	
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3	6,972.14	6,125.56	6,184.47	6,165.50	
Grades 4-6	4,950.36	4,751.81	4,672.22	4,513.96	
Grades 7-8	3,716.54	3,207.95	3,158.90	3,074.55	
Grades 9-12	-	-	-	-	
LCFF Subtotal	15,639.04	14,085.32	14,015.59	13,754.01	
NSS	-	-	-	-	
Combined Subtotal	15,639.04	14,085.32	14,015.59	13,754.01	
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3	6,129.49	6,184.47	6,165.50	6,206.47	
Grades 4-6	4,708.46	4,672.22	4,513.96	4,417.45	
Grades 7-8	3,244.04	3,158.90	3,074.55	3,058.17	
Grades 9-12	-	-	-	-	
LCFF Subtotal	14,081.99	14,015.59	13,754.01	13,682.09	
NSS	-	-	-	-	
Combined Subtotal	14,081.99	14,015.59	13,754.01	13,682.09	
Prior 3-Year Average ADA (adjusted for +/- current year charter shift) - Effective beginning in 2022-23					
Grades TK-3	6,691.26	6,427.39	6,158.51	6,185.48	
Grades 4-6	4,869.73	4,791.46	4,646.00	4,534.54	
Grades 7-8	3,559.04	3,361.13	3,147.13	3,097.21	
Grades 9-12	-	-	-	-	
LCFF Subtotal	15,120.03	14,579.98	13,951.64	13,817.23	
NSS	-	-	-	-	
Combined Subtotal	15,120.03	14,579.98	13,951.64	13,817.23	
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average					
	-	-	-	-	
Current Year ADA					
Grades TK-3	6,184.47	6,165.50	6,206.47	6,248.35	
Grades 4-6	4,672.22	4,513.96	4,417.45	4,330.05	
Grades 7-8	3,158.90	3,074.55	3,058.17	3,047.24	
Grades 9-12	-	-	-	-	
LCFF Subtotal	14,015.59	13,754.01	13,682.09	13,625.64	
NSS	-	-	-	-	
Combined Subtotal	14,015.59	13,754.01	13,682.09	13,625.64	
Change in LCFF ADA (excludes NSS ADA)	(66.40)	(261.58)	(71.92)	(56.45)	
	Decline	Decline	Decline	Decline	

Cajon Valley Union (67991) - 2022-23 Est. Actuals and 2023-24 Budget					5/26/2023
	2022-23	2023-24	2024-25	2025-26	
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)					
Grades TK-3	6,691.26	6,427.39	6,158.51	6,185.48	
Grades 4-6	4,869.73	4,791.46	4,646.00	4,534.54	
Grades 7-8	3,559.04	3,361.13	3,147.13	3,097.21	
Grades 9-12	-	-	-	-	
Subtotal	15,120.03	14,579.98	13,951.64	13,817.23	
	3-PY Average	3-PY Average	3-PY Average	3-PY Average	
Funded NSS ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
NPS, CDS, & COE Operated					
Grades TK-3	7.31	-	-	-	
Grades 4-6	13.46	-	-	-	
Grades 7-8	14.31	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	35.08	-	-	-	
ACTUAL ADA (Current Year Only)					
Grades TK-3	6,191.78	6,165.50	6,206.47	6,248.35	
Grades 4-6	4,685.68	4,513.96	4,417.45	4,330.05	
Grades 7-8	3,173.21	3,074.55	3,058.17	3,047.24	
Grades 9-12	-	-	-	-	
Total Actual ADA	14,050.67	13,754.01	13,682.09	13,625.64	
TOTAL FUNDED ADA					
Grades TK-3	6,698.57	6,427.39	6,158.51	6,185.48	
Grades 4-6	4,883.19	4,791.46	4,646.00	4,534.54	
Grades 7-8	3,573.35	3,361.13	3,147.13	3,097.21	
Grades 9-12	-	-	-	-	
Total Funded ADA	15,155.11	14,579.98	13,951.64	13,817.23	
<i>Funded Difference (Funded ADA less Actual ADA)</i>	1,104.44	825.97	269.55	191.59	
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA	428.19	614.25	750.75	887.25	

Cajon Valley Union (67991) - 2022-23 Est. Actuals and 2023-24 Budget		5/26/2023			
		2022-23	2023-24	2024-25	2025-26
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	12,773	\$ 13,976	\$ 14,691	\$ 15,057
Grades 4-6	\$	11,744	\$ 12,851	\$ 13,509	\$ 13,845
Grades 7-8	\$	12,092	\$ 13,231	\$ 13,907	\$ 14,254
Grades 9-12	\$	14,378	\$ 15,732	\$ 16,538	\$ 16,950
Base Grants					
Grades TK-3	\$	9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	11,102	\$ 12,015	\$ 12,488	\$ 12,899
Grade Span Adjustment					
Grades TK-3	\$	953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$	289	\$ 312	\$ 325	\$ 335
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	10,119	\$ 10,951	\$ 11,382	\$ 11,756
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	11,391	\$ 12,327	\$ 12,813	\$ 13,234
Prorated Base Grants					
Grades TK-3	\$	9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	11,102	\$ 12,015	\$ 12,488	\$ 12,899
Prorated Grade Span Adjustment					
Grades TK-3	\$	953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$	289	\$ 312	\$ 325	\$ 335
Supplemental Grant					
Maximum - 1.00 ADA, 100% UPP		20%	20%	20%	20%
Grades TK-3	\$	2,024	\$ 2,190	\$ 2,276	\$ 2,351
Grades 4-6	\$	1,861	\$ 2,014	\$ 2,093	\$ 2,162
Grades 7-8	\$	1,916	\$ 2,073	\$ 2,155	\$ 2,226
Grades 9-12	\$	2,278	\$ 2,465	\$ 2,563	\$ 2,647
Actual - 1.00 ADA, Local UPP as follows:		72.91%	74.56%	76.26%	75.09%
Grades TK-3	\$	1,476	\$ 1,633	\$ 1,736	\$ 1,766
Grades 4-6	\$	1,357	\$ 1,501	\$ 1,596	\$ 1,623
Grades 7-8	\$	1,397	\$ 1,546	\$ 1,643	\$ 1,671
Grades 9-12	\$	1,661	\$ 1,838	\$ 1,954	\$ 1,987
Concentration Grant (>55% population)		65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	6,577	\$ 7,118	\$ 7,398	\$ 7,641
Grades 4-6	\$	6,048	\$ 6,545	\$ 6,803	\$ 7,027
Grades 7-8	\$	6,227	\$ 6,739	\$ 7,004	\$ 7,234
Grades 9-12	\$	7,404	\$ 8,013	\$ 8,328	\$ 8,602
Actual - 1.00 ADA, Local UPP >55% as follows:		17.9100%	19.5600%	21.2600%	20.0900%
Grades TK-3	\$	1,178	\$ 1,392	\$ 1,573	\$ 1,535
Grades 4-6	\$	1,083	\$ 1,280	\$ 1,446	\$ 1,412
Grades 7-8	\$	1,115	\$ 1,318	\$ 1,489	\$ 1,453
Grades 9-12	\$	1,326	\$ 1,567	\$ 1,771	\$ 1,728

BOSTONIA GLOBAL CHARTER FORMS

MULTI-YEAR PROJECTION

ASSUMPTIONS NARRATIVE

CASH FLOW PROJECTION

LCFF SUMMARY

FORM 09: 2022-23 ESTIMATED ACTUALS
& 2023-24 BUDGET

**Bostonia Global Multiyear Projection for 2023-24 thru 2025-26 Based on 2023-24
Adopted Budget, Updated 06/16/23**

Assumptions:		State COLA 8.22%	Undup 71.91%	P2 ADA 1,110.03	State COLA 3.94%	Undup 73.35%	P2 ADA 1,155.91	State COLA 3.29%	Undup 72.52%	P2 ADA 1,162.32
		2023-24 Adopted Budget			2024-25 Projected			2025-26 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Control Funding Formula LCFF	8010-8099	15,400,415	0	15,400,415	16,815,148	0	16,815,148	17,373,527	0	17,373,527
Federal Revenue	8100-8299	0	427,000	427,000	0	203,359	203,359	0	203,359	203,359
Other State Revenue	8300-8599	216,031	1,011,903	1,227,934	216,884	1,045,124	1,262,008	218,103	1,076,999	1,295,102
Local Revenue	8600-8799	36,019	165,000	201,019	32,342	0	32,342	33,376	0	33,376
Interfund Transfers In	8900-8929	0	-	-	0	-	0	0	-	0
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
Contribution to Restricted Fund	8980-8999	0	0	-	0	0	-	0	0	-
Total Revenue with Adjustments		15,652,465	1,603,903	17,256,368	17,064,374	1,248,483	18,312,857	17,625,006	1,280,358	18,905,364
Expenditures										
Certificated Salaries	1000-1999	5,915,484	452,975	6,368,459	6,330,863	133,123	6,463,986	6,425,826	135,120	6,560,946
Classified Salaries	2000-2999	721,114	431,352	1,152,466	815,885	353,377	1,169,262	866,143	320,168	1,186,311
Employee Benefits	3000-3999	2,639,320	362,959	3,002,279	2,832,683	223,794	3,056,477	2,927,065	215,694	3,142,759
Books/Supplies	4000-4999	260,140	29,217	289,357	288,861	20,762	309,622	308,265	21,222	329,487
Services/Operating Expenses	5000-5999	4,591,944	668,819	5,260,763	4,951,625	687,960	5,639,585	5,080,672	658,574	5,739,246
Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0
Other Outgo & Long Term Debt	7100-7499	0	0	0	0	0	0	0	0	0
Direct/Indirect Support	7300-7399	(173,294)	173,294	0	(124,091)	124,091	0	(118,118)	118,118	0
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0
Total Expenditures		13,954,708	2,118,616	16,073,324	15,095,826	1,543,107	16,638,933	15,489,852	1,468,897	16,958,748
Beginning Fund Balance		2,381,560	2,001,275	4,382,835	4,079,317	1,486,562	5,565,879	6,047,866	1,191,938	7,239,804
Projected Ending Fund Balance		4,079,317	1,486,562	5,565,879	6,047,866	1,191,938	7,239,804	8,183,020	1,003,400	9,186,420
Excess or (Deficit)		1,697,757	(514,713)	1,183,044	1,968,548	(294,624)	1,673,924	2,135,154	(188,539)	1,946,616
Restricted		0	1,486,562	1,486,562	0	1,191,938	1,191,938	0	1,003,400	1,003,400
Mandated Reserve for Contingencies		482,200	0	482,200	499,168	0	499,168	508,762	0	508,762
Unappropriated Reserve		3,597,118	0	3,597,118	5,548,698	0	5,548,698	7,674,257	0	7,674,257

**CAJON VALLEY UNION SCHOOL DISTRICT – BOSTONIA GLOBAL
ASSUMPTIONS USED TO DEVELOP THE
2023-24 THROUGH 2025-26 MULTI-YEAR BUDGET PROJECTION
FOR 2023-24 ADOPTED BUDGET**

1. LCFF REVENUE ASSUMPTIONS:

2023-24 8.22% COLA applied to base, 71.91% Unduplicated
2024-25 3.94% COLA applied to base, 73.35% Unduplicated
2025-26 3.29% COLA applied to base, 72.52% Unduplicated

2. The 2023-24 adopted budget included the following revenue sources: LCFF, Title I, Title II, Title III, Title IV, Lottery, ESSER funds, ELOP, and a Local revenue grant from New Schools Venture.
3. In 2023-24, Bostonia Global is serving students in grades TK-12 with enrollment projected at approximately 1,210 students. ADA for the three years has been projected using the 2022-23 attendance rate of 91.74%. With all grade levels currently being served, enrollment is projected to be steady for the subsequent years.
4. The cost of step and column increases is estimated at 1.5% in the expenditure projections of each year. Supplies and services are projected to increase by the CPI increases of 3.02% in 2024-25 and 2.64% in 2025-26. Staffing, supplies, and service expenditures from carryover and expiring programs and funding sources are removed as appropriate.
5. Additional positions have been added to support the additional grade levels at the High School and with the shift of 7th and 8th grades to the Emerald Street Campus.
6. Annual rate changes in STRS and PERS pension costs are included in the 2023-24 budget and subsequent years.

	2023-24	2024-25	2025-26
CalSTRS	19.10%	19.10%	19.10%
CalPERS	26.68%	27.70%	28.30%

7. Employees at Bostonia Global Charter are employees of the District, and members of CVEA and CSEA at Cajon Valley. Negotiations have not been settled for 2023-24 reopeners. No salary increases beyond the annual step and column are included in the subsequent years. A 5% increase to health and welfare contributions are included in subsequent years.

BOSTONIA GLOBAL CASH FLOW
Adopted Budget 2023-24

A. Beginning Cash		4,522,611.57	4,522,611.57	4,736,586.97	4,360,362.75	4,726,226.42	5,027,102.52	5,277,293.58	5,338,875.58	5,749,744.58	6,161,159.58	6,784,988.58	6,970,467.58	7,029,234.58	7,404,466.37		
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected			
B. Receipts	Object	Budget	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Subtotal	Accruals	Total
LCFF State Aid	8011	12,340,845.00	617,042.00	617,042.00	1,110,676.00	1,110,676.00	1,110,676.00	1,110,676.00	1,110,676.00	1,110,676.00	1,110,676.00	1,110,676.00	1,110,676.00	1,110,677.00	12,340,845.00	0.00	12,340,845.00
LCFF State Aid PY	8019	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	0.00	0.00	0.00
EPA	8012	222,006.00	0.00	0.00	55,502.00	0.00	0.00	55,502.00	0.00	0.00	55,502.00	0.00	0.00	55,500.00	222,006.00	0.00	222,006.00
Property Taxes	8020-8079	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	0.00	0.00	0.00
Miscellaneous Funds	8080-8099	2,837,564.00	0.00	170,254.00	340,508.00	227,005.00	227,005.00	227,005.00	227,005.00	227,005.00	397,259.00	198,629.00	198,629.00	397,260.00	2,837,564.00	0.00	2,837,564.00
		15,400,415.00	617,042.00	787,296.00	1,506,686.00	1,337,681.00	1,337,681.00	1,393,183.00	1,337,681.00	1,337,681.00	1,563,437.00	1,309,305.00	1,309,305.00	1,563,437.00	15,400,415.00	0.00	15,400,415.00
Federal Revenue	8100-8299	427,000.11	14,437.00	14,390.00	40,479.00	24,728.00	26,983.00	40,907.00	25,150.00	25,463.00	39,730.00	58,926.00	25,220.00	21,350.00	357,763.00	69,237.11	427,000.11
State Revenue	8300-8599	1,227,933.95	15,385.00	0.00	68,830.00	159,276.00	593.00	2,899.00	252,348.00	211,819.00	272,822.00	17,702.00	3,933.00	39,908.00	1,045,515.00	182,418.95	1,227,933.95
Local Revenue	8600-8799	201,019.00	518.00	4,513.00	13,428.00	13,227.00	18,192.00	16,296.00	11,780.00	14,916.00	13,810.00	17,770.00	19,545.00	6,735.00	150,730.00	50,289.00	201,019.00
Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financiag 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	0.00	0.00	0.00	0.00	0.00
Total Receipts		17,256,368.06	647,382.00	806,199.00	1,629,423.00	1,534,912.00	1,383,449.00	1,453,285.00	1,626,959.00	1,589,879.00	1,889,799.00	1,403,703.00	1,358,003.00	1,631,430.00	16,954,423.00	301,945.06	17,256,368.06
C. Disbursements																	
Certificated Salaries	1000-1999	6,368,459.00	68,440.00	559,495.00	591,718.00	561,883.00	569,562.00	561,418.00	568,454.00	576,952.00	580,722.00	579,294.00	570,055.00	580,466.00	6,368,459.00	0.00	6,368,459.00
Classified Salaries	2000-2999	1,152,466.00	53,427.00	103,578.00	96,669.00	98,003.00	104,531.00	98,648.00	95,848.00	97,268.00	104,040.00	101,749.00	97,844.00	100,861.00	1,152,466.00	0.00	1,152,466.00
Employee Benefits	3000-3999	3,002,279.21	161,673.00	256,075.00	260,850.00	255,896.00	260,119.00	254,154.00	255,581.00	267,622.00	263,625.00	257,592.00	257,845.00	261,247.21	3,002,279.21	0.00	3,002,279.21
Books and Supplies	4000-4999	289,357.09	2,245.00	11,095.00	15,065.00	12,851.00	10,515.00	22,953.00	10,716.00	10,936.00	7,729.00	11,982.00	12,078.00	11,656.00	139,821.00	149,536.09	289,357.09
Services	5000-5999	5,260,762.73	211,002.00	271,005.00	302,237.00	321,248.00	245,952.00	454,530.00	285,491.00	225,686.00	319,854.00	267,607.00	361,414.00	301,968.00	3,567,994.00	1,692,768.73	5,260,762.73
Capital Outlay	6000-6999	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	0.00	0.00	0.00
Other Outgo, LTD	7000-7499	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	0.00	0.00	0.00
Direct/Indirect Support	7300-7399	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	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00
Total Disbursements		16,073,324.03	496,787.00	1,201,248.00	1,266,539.00	1,249,881.00	1,190,679.00	1,391,703.00	1,216,090.00	1,178,464.00	1,265,970.00	1,218,224.00	1,299,236.00	1,256,198.21	14,231,019.21	1,842,304.82	16,073,324.03

BOSTONIA GLOBAL CASH FLOW
Adopted Budget 2023-24

A. Beginning Cash		4,522,611.57	4,522,611.57	4,736,586.97	4,360,362.75	4,726,226.42	5,027,102.52	5,277,293.58	5,338,875.58	5,749,744.58	6,161,159.58	6,784,988.58	6,970,467.58	7,029,234.58	7,404,466.37
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
D. Balance Sheet Items	Obj		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
Assets and Deferred Outflows															
Cash Excl Treasury	9111-9199														
Receivables	9200-9299	415,759.60	(166,303.84)	(124,727.88)	(83,151.92)	(41,575.96)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)
EPA Deferral														0.00	
Deferral		0.00	0.00	0.00	0.00	0.00	0.00							0.00	0.00
Loans - DTDF	9311 (9310)	0.00													0.00
Stores	9320														0.00
Prepaid Exp	9330	0.00													0.00
Other Current Assets	9340														0.00
Deferred Outflows of Resources	9490														0.00
Total Assets		415,759.60	(166,303.84)	(124,727.88)	(83,151.92)	(41,575.96)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows															
Payables	9500-9599	574,210.61	(229,684.24)	(143,552.65)	(86,131.59)	(57,421.06)	(57,421.06)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans - DTDF	9611 (9610)														0.00
Temp Loans/Tran	9641 (9640)	0.00													0.00
Deferred Revenue	9650														0.00
Total Liabilities		574,210.61	(229,684.24)	(143,552.65)	(86,131.59)	(57,421.06)	(57,421.06)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Non-Operating															
Suspense	9910xxx														
Reconciling Items															
Non-Operating		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	
D. Total Balance Sheet Items		(158,451)	63,380	18,825	2,980	15,845	57,421	0	0	0	0	0	0	0	
Net Incr/Decr		1,024,593.02	213,975.41	(376,224.23)	365,863.67	300,876.10	250,191.06	61,582.00	410,869.00	411,415.00	623,829.00	185,479.00	58,767.00	375,231.79	
F. Ending Cash (A + E)		5,547,204.58	4,736,586.97	4,360,362.75	4,726,226.42	5,027,102.52	5,277,293.58	5,338,875.58	5,749,744.58	6,161,159.58	6,784,988.58	6,970,467.58	7,029,234.58	7,404,466.37	7,404,466.37

Bostonia Global (140558) - 2022-23 Est. Actuals and 2023-24 Budget					5/26/2023				
					2022-23	2023-24	2024-25	2025-26	
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation		13.26%	8.22%	3.94%	3.29%				
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%				
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%				
LCFF Entitlement									
Base Grant		\$10,077,769	\$11,592,094	\$12,576,266	\$12,992,651				
Grade Span Adjustment		478,179	566,414	596,625	603,042				
Supplemental Grant		1,498,734	1,748,636	1,932,463	1,971,918				
Concentration Grant		1,097,133	1,336,402	1,503,553	1,548,278				
Add-ons: Targeted Instructional Improvement Block Grant		-	-	-	-				
Add-ons: Home-to-School Transportation		-	-	-	-				
Add-ons: Small School District Bus Replacement Program		-	-	-	-				
Add-ons: Transitional Kindergarten		106,556	156,869	206,241	257,638				
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$13,258,371	\$15,400,415	\$16,815,148	\$17,373,527				
Miscellaneous Adjustments		-	-	-	-				
Economic Recovery Target		-	-	-	-				
Additional State Aid		-	-	-	-				
Total LCFF Entitlement		13,258,371	15,400,415	16,815,148	17,373,527				
LCFF Entitlement Per ADA		\$ 12,631	\$ 13,874	\$ 14,547	\$ 14,947				
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$	10,536,854	\$ 12,340,845	\$ 13,545,190	\$ 14,079,488				
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$	209,928	\$ 222,006	\$ 231,182	\$ 232,464				
<i>Local Revenue Sources:</i>									
Property Taxes (Object 8021 to 8089)	\$	-	\$ -	\$ -	\$ -				
In-Lieu of Property Taxes (Object Code 8096)	\$	2,511,589	2,837,564	3,038,776	3,061,575				
Property Taxes net of In-Lieu	\$	-	\$ -	\$ -	\$ -				
TOTAL FUNDING		13,258,371	15,400,415	16,815,148	17,373,527				
Basic Aid Status	\$	-	\$ -	\$ -	\$ -				
Excess Taxes	\$	(209,928)	\$ (222,006)	\$ (231,182)	\$ (232,464)				
EPA in Excess to LCFF Funding	\$	209,928	\$ 222,006	\$ 231,182	\$ 232,464				
Total LCFF Entitlement		13,258,371	15,400,415	16,815,148	17,373,527				
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual		45.21920787%	45.21920787%	45.21920787%	45.21920787%				
% of Adjusted Revenue Limit - P-2		45.21920787%	45.21920787%	45.21920787%	45.21920787%				
EPA (for LCFF Calculation purposes)	\$	209,928	\$ 222,006	\$ 231,182	\$ 232,464				
EPA, Current Year (Object Code 8012)	\$	209,928	\$ 222,006	\$ 231,182	\$ 232,464				
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Object Code 8019)	\$	-	\$ -	\$ -	\$ -				
(P-A less Prior Year Accrual)									
Accrual (from Data Entry tab)		-	-	-	-				
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (Excludes add-ons for TIIG and Transportation)	\$	10,555,948	\$ 12,158,508	\$ 13,172,891	\$ 13,595,693				
Supplemental and Concentration Grant funding in the LCAP year	\$	2,595,867	\$ 3,085,038	\$ 3,436,016	\$ 3,520,196				
Percentage to Increase or Improve Services		24.59%	25.37%	26.08%	25.89%				
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment		1,144	1,210	1,260	1,267				
COE Enrollment		-	-	-	-				
Total Enrollment		1,144	1,210	1,260	1,267				
Unduplicated Pupil Count		847	890	914	906				
COE Unduplicated Pupil Count		-	-	-	-				
Total Unduplicated Pupil Count		847	890	914	906				
Rolling %, Supplemental Grant		70.9900%	71.9100%	73.3500%	72.5200%				
Rolling %, Concentration Grant		70.9900%	71.9100%	72.5600%	72.5200%				

Bostonia Global (140558) - 2022-23 Est. Actuals and 2023-24 Budget					5/26/2023
	2022-23	2023-24	2024-25	2025-26	
SUMMARY OF LCFF ADA					
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	-	-	-	-	
NSS	-	-	-	-	
Combined Subtotal	-	-	-	-	
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	-	-	-	-	
NSS	-	-	-	-	
Combined Subtotal	-	-	-	-	
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	-	-	-	-	
NSS	-	-	-	-	
Combined Subtotal	-	-	-	-	
Prior 3-Year Average ADA (adjusted for +/- current year charter shift) - Effective beginning in 2022-23					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	-	-	-	-	
NSS	-	-	-	-	
Combined Subtotal	-	-	-	-	
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average					
	-	-	-	-	
Current Year ADA					
Grades TK-3	446.53	479.79	479.79	479.79	
Grades 4-6	254.06	258.70	288.98	289.89	
Grades 7-8	166.92	143.11	133.94	177.97	
Grades 9-12	182.13	228.43	253.20	214.67	
LCFF Subtotal	1,049.64	1,110.03	1,155.91	1,162.32	
NSS	-	-	-	-	
Combined Subtotal	1,049.64	1,110.03	1,155.91	1,162.32	
Change in LCFF ADA (excludes NSS ADA)					
	1,049.64	1,110.03	1,155.91	1,162.32	
	Increase	Increase	Increase	Increase	

Bostonia Global (140558) - 2022-23 Est. Actuals and 2023-24 Budget		5/26/2023			
	2022-23	2023-24	2024-25	2025-26	
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)					
Grades TK-3	446.53	479.79	479.79	479.79	
Grades 4-6	254.06	258.70	288.98	289.89	
Grades 7-8	166.92	143.11	133.94	177.97	
Grades 9-12	182.13	228.43	253.20	214.67	
Subtotal	1,049.64	1,110.03	1,155.91	1,162.32	
	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	
Funded NSS ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
NPS, CDS, & COE Operated					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
ACTUAL ADA (Current Year Only)					
Grades TK-3	446.53	479.79	479.79	479.79	
Grades 4-6	254.06	258.70	288.98	289.89	
Grades 7-8	166.92	143.11	133.94	177.97	
Grades 9-12	182.13	228.43	253.20	214.67	
Total Actual ADA	1,049.64	1,110.03	1,155.91	1,162.32	
TOTAL FUNDED ADA					
Grades TK-3	446.53	479.79	479.79	479.79	
Grades 4-6	254.06	258.70	288.98	289.89	
Grades 7-8	166.92	143.11	133.94	177.97	
Grades 9-12	182.13	228.43	253.20	214.67	
Total Funded ADA	1,049.64	1,110.03	1,155.91	1,162.32	
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-	
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA	37.88	51.53	65.18	78.83	

Bostonia Global (140558) - 2022-23 Est. Actuals and 2023-24 Budget		5/26/2023			
		2022-23	2023-24	2024-25	2025-26
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	12,607	\$ 13,730	\$ 14,351	\$ 14,800
Grades 4-6	\$	11,592	\$ 12,624	\$ 13,196	\$ 13,609
Grades 7-8	\$	11,936	\$ 12,997	\$ 13,586	\$ 14,011
Grades 9-12	\$	14,192	\$ 15,455	\$ 16,155	\$ 16,661
Base Grants					
Grades TK-3	\$	9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	11,102	\$ 12,015	\$ 12,488	\$ 12,899
Grade Span Adjustment					
Grades TK-3	\$	953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$	289	\$ 312	\$ 325	\$ 335
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	10,119	\$ 10,951	\$ 11,382	\$ 11,756
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	11,391	\$ 12,327	\$ 12,813	\$ 13,234
Prorated Base Grants					
Grades TK-3	\$	9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$	9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	11,102	\$ 12,015	\$ 12,488	\$ 12,899
Prorated Grade Span Adjustment					
Grades TK-3	\$	953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$	289	\$ 312	\$ 325	\$ 335
Supplemental Grant		20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	2,024	\$ 2,190	\$ 2,276	\$ 2,351
Grades 4-6	\$	1,861	\$ 2,014	\$ 2,093	\$ 2,162
Grades 7-8	\$	1,916	\$ 2,073	\$ 2,155	\$ 2,226
Grades 9-12	\$	2,278	\$ 2,465	\$ 2,563	\$ 2,647
Actual - 1.00 ADA, Local UPP as follows:		70.99%	71.91%	73.35%	72.52%
Grades TK-3	\$	1,437	\$ 1,575	\$ 1,670	\$ 1,705
Grades 4-6	\$	1,321	\$ 1,448	\$ 1,535	\$ 1,568
Grades 7-8	\$	1,360	\$ 1,491	\$ 1,581	\$ 1,614
Grades 9-12	\$	1,617	\$ 1,773	\$ 1,880	\$ 1,919
Concentration Grant (>55% population)		65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	6,577	\$ 7,118	\$ 7,398	\$ 7,641
Grades 4-6	\$	6,048	\$ 6,545	\$ 6,803	\$ 7,027
Grades 7-8	\$	6,227	\$ 6,739	\$ 7,004	\$ 7,234
Grades 9-12	\$	7,404	\$ 8,013	\$ 8,328	\$ 8,602
Actual - 1.00 ADA, Local UPP >55% as follows:		15.9900%	16.9100%	17.5600%	17.5200%
Grades TK-3	\$	1,052	\$ 1,204	\$ 1,299	\$ 1,339
Grades 4-6	\$	967	\$ 1,107	\$ 1,195	\$ 1,231
Grades 7-8	\$	996	\$ 1,139	\$ 1,230	\$ 1,267
Grades 9-12	\$	1,184	\$ 1,355	\$ 1,462	\$ 1,507

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	13,258,371.00	15,400,415.00	16.2%
2) Federal Revenue		8100-8299	583,465.60	427,000.11	-26.8%
3) Other State Revenue		8300-8599	3,274,303.12	1,227,933.95	-62.5%
4) Other Local Revenue		8600-8799	296,806.10	201,019.00	-32.3%
5) TOTAL, REVENUES			17,412,945.82	17,256,368.06	-0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,366,482.30	6,368,459.00	18.7%
2) Classified Salaries		2000-2999	843,294.95	1,152,466.00	36.7%
3) Employee Benefits		3000-3999	2,426,025.48	3,002,279.21	23.8%
4) Books and Supplies		4000-4999	215,526.72	289,357.09	34.3%
5) Services and Other Operating Expenditures		5000-5999	5,076,259.15	5,260,762.73	3.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,927,588.60	16,073,324.03	15.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,485,357.22	1,183,044.03	-66.1%
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	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)			3,485,357.22	1,183,044.03	-66.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	981,636.13	4,382,835.35	346.5%
b) Audit Adjustments		9793	(84,158.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			897,478.13	4,382,835.35	388.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			897,478.13	4,382,835.35	388.4%
2) Ending Balance, June 30 (E + F1e)			4,382,835.35	5,565,879.38	27.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,001,275.23	1,486,561.89	-25.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,381,560.12	4,079,317.49	71.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
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		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
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)			0.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	10,536,854.00	12,340,845.00	17.1%
Education Protection Account State Aid - Current Year		8012	209,928.00	222,006.00	5.8%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,511,589.00	2,837,564.00	13.0%
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			13,258,371.00	15,400,415.00	16.2%
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	123,303.10	122,137.00	-0.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	26,558.30	23,692.00	-10.8%
Title III, Part A, Immigrant Student Program	4201	8290	7,393.00	3,620.00	-51.0%
Title III, Part A, English Learner Program	4203	8290	47,184.47	43,910.00	-6.9%
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	10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	369,026.73	223,641.11	-39.4%
TOTAL, FEDERAL REVENUE			583,465.60	427,000.11	-26.8%
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	20,655.00	20,655.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Lottery - Unrestricted and Instructional Materials		8560	286,844.12	278,178.95	-3.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,966,804.00	929,100.00	-68.7%
TOTAL, OTHER STATE REVENUE			3,274,303.12	1,227,933.95	-62.5%
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	46,964.00	35,964.00	-23.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	84,158.00	0.00	-100.0%
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	165,684.10	165,055.00	-0.4%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	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			296,806.10	201,019.00	-32.3%
TOTAL, REVENUES			17,412,945.82	17,256,368.06	-0.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,550,966.55	5,170,873.00	13.6%
Certificated Pupil Support Salaries		1200	127,154.03	205,951.00	62.0%
Certificated Supervisors' and Administrators' Salaries		1300	680,495.16	991,135.00	45.6%
Other Certificated Salaries		1900	7,866.56	500.00	-93.6%
TOTAL, CERTIFICATED SALARIES			5,366,482.30	6,368,459.00	18.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	216,758.53	216,781.00	0.0%
Classified Support Salaries		2200	201,085.51	340,621.00	69.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	248,994.78	260,796.00	4.7%
Other Classified Salaries		2900	176,456.13	334,268.00	89.4%
TOTAL, CLASSIFIED SALARIES			843,294.95	1,152,466.00	36.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,032,275.85	1,217,409.00	17.9%
PERS		3201-3202	195,205.39	322,999.00	65.5%
OASDI/Medicare/Alternative		3301-3302	154,678.72	180,547.00	16.7%
Health and Welfare Benefits		3401-3402	726,106.04	934,514.24	28.7%
Unemployment Insurance		3501-3502	32,019.27	3,789.00	-88.2%
Workers' Compensation		3601-3602	204,252.21	249,014.97	21.9%
OPEB, Allocated		3701-3702	81,488.00	94,006.00	15.4%
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			2,426,025.48	3,002,279.21	23.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	26,762.49	26,763.00	0.0%
Books and Other Reference Materials		4200	4,812.58	4,813.00	0.0%
Materials and Supplies		4300	168,274.68	242,103.09	43.9%
Noncapitalized Equipment		4400	15,676.97	15,678.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			215,526.72	289,357.09	34.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,721.54	10,725.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	182,469.44	182,471.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,848.45	7,850.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	49,168.36	66,323.00	34.9%
Professional/Consulting Services and Operating Expenditures		5800	4,826,051.36	4,993,393.73	3.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,076,259.15	5,260,762.73	3.6%
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	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)					
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			13,927,588.60	16,073,324.03	15.4%
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	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					

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)			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	13,258,371.00	15,400,415.00	16.2%
2) Federal Revenue		8100-8299	583,465.60	427,000.11	-26.8%
3) Other State Revenue		8300-8599	3,274,303.12	1,227,933.95	-62.5%
4) Other Local Revenue		8600-8799	296,806.10	201,019.00	-32.3%
5) TOTAL, REVENUES			17,412,945.82	17,256,368.06	-0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		8,090,762.01	9,147,599.06	13.1%
2) Instruction - Related Services	2000-2999		1,598,338.36	1,915,536.00	19.8%
3) Pupil Services	3000-3999		298,170.83	612,711.50	105.5%
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		3,539,297.00	3,893,215.00	10.0%
8) Plant Services	8000-8999		401,020.40	504,262.47	25.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,927,588.60	16,073,324.03	15.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,485,357.22	1,183,044.03	-66.1%
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	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)			3,485,357.22	1,183,044.03	-66.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	981,636.13	4,382,835.35	346.5%
b) Audit Adjustments		9793	(84,158.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			897,478.13	4,382,835.35	388.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			897,478.13	4,382,835.35	388.4%
2) Ending Balance, June 30 (E + F1e)			4,382,835.35	5,565,879.38	27.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,001,275.23	1,486,561.89	-25.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,381,560.12	4,079,317.49	71.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	6,034.39	6,034.39
6300	Lottery: Instructional Materials	118,236.84	200,228.79
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	608,794.00	229,588.71
7435	Learning Recovery Emergency Block Grant	1,268,210.00	1,050,710.00
Total, Restricted Balance		2,001,275.23	1,486,561.89

SACS OTHER FUNDS

SUMMARY OF OTHER FUNDS

FUND 08 – STUDENT ACTIVITY FUND (ASB)

FUND 12 – CHILD DEVELOPMENT FUND

FUND 13 – CAFETERIA SPECIAL REVENUE FUND

FUND 20 – POSTEMPLOYMENT BENEFITS

FUND 21 – BUILDING FUND

FUND 25 – CAPITAL FACILITIES FUND

FUND 40 – CAPITAL OUTLAY PROJECTS

FUND 51 – BOND INTEREST AND REDEMPTION

FUND 67 – SELF-INSURANCE FUND

Summary of Other Funds Beginning Balance, Revenue, Expenditures and Ending Balance

Fund Description	2022-23 Estimated Actual				2023-24 Adopted Budget			
	Adj Beginning	Revenue / Xfer In	Expenses / Xfer Out	Ending	Adj Beginning	Revenue / Xfer In	Expenses / Xfer Out	Ending
Student Activity Fund (ASB)	112,252	95,556	207,808	-	-	80,000	80,000	-
Child Development Fund	609,441	3,409,541	3,333,371	685,611	685,611	3,400,943	3,593,643	492,911
Child Nutrition Fund	4,968,808	15,612,306	11,862,230	8,718,885	8,718,885	15,493,336	12,787,989	11,424,232
Special Reserve for Postemployment Benefits	7,647,235	763,995	-	8,411,230	8,411,230	566,581	-	8,977,811
Building Fund	21,366,822	8,879,378	7,269,131	22,977,069	22,977,069	3,285,192	10,616,857	15,645,404
Capital Facilities Fund	1,227,390	575,786	1,066,654	736,522	736,522	536,500	625,143	647,879
Special Reserve for Capital Outlay Projects	7,249,019	647,949	167,959	7,729,009	7,729,009	490,000	490,000	7,729,009
Bond Interest and Redemption Fund	15,591,176			15,591,176	15,591,176			15,591,176
Insurance Fund	7,544,331	24,763,447	24,550,514	7,757,264	7,757,264	24,541,373	24,455,940	7,842,697

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	95,556.01	80,000.00	-16.3%
5) TOTAL, REVENUES			95,556.01	80,000.00	-16.3%
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	207,808.15	80,000.00	-61.5%
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			207,808.15	80,000.00	-61.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(112,252.14)	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)			(112,252.14)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,252.14	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,252.14	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,252.14	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
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		
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 Revenues		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		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	95,556.01	80,000.00	-16.3%
TOTAL, REVENUES			95,556.01	80,000.00	-16.3%
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	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
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					
Materials and Supplies		4300	207,808.15	80,000.00	-61.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			207,808.15	80,000.00	-61.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
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			207,808.15	80,000.00	-61.5%
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					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	95,556.01	80,000.00	-16.3%
5) TOTAL, REVENUES			95,556.01	80,000.00	-16.3%
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		207,808.15	80,000.00	-61.5%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			207,808.15	80,000.00	-61.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(112,252.14)	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)			(112,252.14)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	112,252.14	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,252.14	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,252.14	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%

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

Cajon Valley Union Elementary
San Diego County

Budget, July 1
Student Activity Special Revenue Fund
Exhibit: Restricted Balance Detail

37 67991 0000000
Form 08
E8BB8STG1F(2023-24)

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	3,383,057.00	3,383,943.28	0.0%
4) Other Local Revenue		8600-8799	26,484.28	17,000.00	-35.8%
5) TOTAL, REVENUES			3,409,541.28	3,400,943.28	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,263,713.96	1,243,110.05	-1.6%
2) Classified Salaries		2000-2999	819,730.02	922,318.40	12.5%
3) Employee Benefits		3000-3999	836,002.62	939,861.00	12.4%
4) Books and Supplies		4000-4999	89,908.87	131,933.67	46.7%
5) Services and Other Operating Expenditures		5000-5999	56,884.00	77,335.00	36.0%
6) Capital Outlay		6000-6999	8,260.00	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	258,871.81	279,085.16	7.8%
9) TOTAL, EXPENDITURES			3,333,371.28	3,593,643.28	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			76,170.00	(192,700.00)	-353.0%
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)			76,170.00	(192,700.00)	-353.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	622,439.36	685,611.36	10.1%
b) Audit Adjustments		9793	(12,998.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			609,441.36	685,611.36	12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609,441.36	685,611.36	12.5%
2) Ending Balance, June 30 (E + F1e)			685,611.36	492,911.36	-28.1%
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	639,611.36	480,911.36	-24.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	46,000.00	12,000.00	-73.9%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
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)			0.00		
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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	3,356,057.00	3,356,943.28	0.0%
All Other State Revenue	All Other	8590	27,000.00	27,000.00	0.0%
TOTAL, OTHER STATE REVENUE			3,383,057.00	3,383,943.28	0.0%
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	13,386.28	17,000.00	27.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	12,998.00	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	100.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,484.28	17,000.00	-35.8%
TOTAL, REVENUES			3,409,541.28	3,400,943.28	-0.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,118,253.96	1,099,764.05	-1.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	145,260.00	143,146.00	-1.5%
Other Certificated Salaries		1900	200.00	200.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,263,713.96	1,243,110.05	-1.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	602,906.57	698,663.40	15.9%
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	186,214.27	203,397.00	9.2%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	30,609.18	20,258.00	-33.8%
TOTAL, CLASSIFIED SALARIES			819,730.02	922,318.40	12.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	243,155.26	237,444.00	-2.3%
PERS		3201-3202	166,644.44	246,117.00	47.7%
OASDI/Medicare/Alternative		3301-3302	86,896.28	88,613.00	2.0%
Health and Welfare Benefits		3401-3402	226,227.37	265,888.00	17.5%
Unemployment Insurance		3501-3502	11,159.31	1,108.00	-90.1%
Workers' Compensation		3601-3602	72,204.96	71,718.00	-0.7%
OPEB, Allocated		3701-3702	28,515.00	28,973.00	1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,200.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			836,002.62	939,861.00	12.4%
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	79,358.87	110,133.67	38.8%
Noncapitalized Equipment		4400	10,550.00	21,800.00	106.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			89,908.87	131,933.67	46.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,500.00	7,000.00	180.0%
Dues and Memberships		5300	175.00	175.00	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	750.00	1,400.00	86.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,004.00	9,155.00	83.0%
Professional/Consulting Services and Operating Expenditures		5800	47,025.00	58,175.00	23.7%
Communications		5900	1,430.00	1,430.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			56,884.00	77,335.00	36.0%
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	8,260.00	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			8,260.00	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	258,871.81	279,085.16	7.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			258,871.81	279,085.16	7.8%
TOTAL, EXPENDITURES			3,333,371.28	3,593,643.28	7.8%
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,383,057.00	3,383,943.28	0.0%
4) Other Local Revenue		8600-8799	26,484.28	17,000.00	-35.8%
5) TOTAL, REVENUES			3,409,541.28	3,400,943.28	-0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,552,715.78	2,773,107.12	8.6%
2) Instruction - Related Services	2000-2999		521,320.69	540,989.00	3.8%
3) Pupil Services	3000-3999		463.00	462.00	-0.2%
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		258,871.81	279,085.16	7.8%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,333,371.28	3,593,643.28	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			76,170.00	(192,700.00)	-353.0%
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)			76,170.00	(192,700.00)	-353.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	622,439.36	685,611.36	10.1%
b) Audit Adjustments		9793	(12,998.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			609,441.36	685,611.36	12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609,441.36	685,611.36	12.5%
2) Ending Balance, June 30 (E + F1e)			685,611.36	492,911.36	-28.1%
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	639,611.36	480,911.36	-24.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	46,000.00	12,000.00	-73.9%
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
	5059	Child Development: ARP California State Preschool Program One-time Stipend	163,200.00	0.00
	6130	Child Development: Center-Based Reserve Account	476,411.36	480,911.36
Total, Restricted Balance			639,611.36	480,911.36

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	11,136,337.50	10,859,760.97	-2.5%
3) Other State Revenue		8300-8599	3,903,776.97	4,070,890.27	4.3%
4) Other Local Revenue		8600-8799	572,192.00	562,685.00	-1.7%
5) TOTAL, REVENUES			15,612,306.47	15,493,336.24	-0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,441,305.02	4,438,006.06	-0.1%
3) Employee Benefits		3000-3999	1,987,618.73	2,153,398.13	8.3%
4) Books and Supplies		4000-4999	4,728,400.79	4,927,974.11	4.2%
5) Services and Other Operating Expenditures		5000-5999	220,042.35	393,459.42	78.8%
6) Capital Outlay		6000-6999	82,632.50	485,863.43	488.0%
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	390,430.18	377,488.19	-3.3%
9) TOTAL, EXPENDITURES			11,850,429.57	12,776,189.34	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,761,876.90	2,717,146.90	-27.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,800.00	11,800.00	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			(11,800.00)	(11,800.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,750,076.90	2,705,346.90	-27.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,978,315.36	8,718,885.26	75.1%
b) Audit Adjustments		9793	(9,507.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,968,808.36	8,718,885.26	75.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,968,808.36	8,718,885.26	75.5%
2) Ending Balance, June 30 (E + F1e)			8,718,885.26	11,424,232.16	31.0%
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	8,713,896.04	11,419,242.94	31.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,989.22	4,989.22	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		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
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)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	11,067,112.50	10,859,760.97	-1.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	69,225.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			11,136,337.50	10,859,760.97	-2.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,903,776.97	4,070,890.27	4.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,903,776.97	4,070,890.27	4.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	548,685.00	548,685.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	14,000.00	14,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	9,507.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			572,192.00	562,685.00	-1.7%
TOTAL, REVENUES			15,612,306.47	15,493,336.24	-0.8%
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	3,749,596.14	3,778,916.09	0.8%
Classified Supervisors' and Administrators' Salaries		2300	394,947.44	357,881.61	-9.4%
Clerical, Technical and Office Salaries		2400	296,761.44	301,208.36	1.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,441,305.02	4,438,006.06	-0.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,015,714.60	1,083,361.19	6.7%
OASDI/Medicare/Alternative		3301-3302	344,525.78	349,693.66	1.5%
Health and Welfare Benefits		3401-3402	386,212.98	492,006.17	27.4%
Unemployment Insurance		3501-3502	23,518.03	2,351.80	-90.0%
Workers' Compensation		3601-3602	146,493.26	153,817.92	5.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	67,554.08	68,567.39	1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,600.00	3,600.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,987,618.73	2,153,398.13	8.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	507,205.35	501,770.44	-1.1%
Noncapitalized Equipment		4400	15,635.00	159,535.00	920.4%
Food		4700	4,205,560.44	4,266,668.67	1.5%
TOTAL, BOOKS AND SUPPLIES			4,728,400.79	4,927,974.11	4.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,150.00	1,150.00	0.0%
Dues and Memberships		5300	100.00	100.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	116,641.35	122,473.42	5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,101.00	213,101.00	301.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,350.00	14,350.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	32,870.00	40,525.00	23.3%
Communications		5900	1,830.00	1,760.00	-3.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			220,042.35	393,459.42	78.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	82,632.50	485,863.43	488.0%
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			82,632.50	485,863.43	488.0%
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	390,430.18	377,488.19	-3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			390,430.18	377,488.19	-3.3%
TOTAL, EXPENDITURES			11,850,429.57	12,776,189.34	7.8%
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	11,800.00	11,800.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,800.00	11,800.00	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)			(11,800.00)	(11,800.00)	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	11,136,337.50	10,859,760.97	-2.5%
3) Other State Revenue		8300-8599	3,903,776.97	4,070,890.27	4.3%
4) Other Local Revenue		8600-8799	572,192.00	562,685.00	-1.7%
5) TOTAL, REVENUES			15,612,306.47	15,493,336.24	-0.8%
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		11,343,358.04	12,276,227.73	8.2%
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		390,430.18	377,488.19	-3.3%
8) Plant Services	8000-8999		116,641.35	122,473.42	5.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,850,429.57	12,776,189.34	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,761,876.90	2,717,146.90	-27.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,800.00	11,800.00	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			(11,800.00)	(11,800.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,750,076.90	2,705,346.90	-27.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,978,315.36	8,718,885.26	75.1%
b) Audit Adjustments		9793	(9,507.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,968,808.36	8,718,885.26	75.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,968,808.36	8,718,885.26	75.5%
2) Ending Balance, June 30 (E + F1e)			8,718,885.26	11,424,232.16	31.0%
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	8,713,896.04	11,419,242.94	31.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,989.22	4,989.22	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	7,912,127.87	11,419,242.94
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	285,863.43	0.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	515,904.74	0.00
Total, Restricted Balance		8,713,896.04	11,419,242.94

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	294,314.00	96,900.00	-67.1%
5) TOTAL, REVENUES			294,314.00	96,900.00	-67.1%
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)			294,314.00	96,900.00	-67.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	469,681.00	469,681.00	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			469,681.00	469,681.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			763,995.00	566,581.00	-25.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,827,548.90	8,411,229.90	7.5%
b) Audit Adjustments		9793	(180,314.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,647,234.90	8,411,229.90	10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,647,234.90	8,411,229.90	10.0%
2) Ending Balance, June 30 (E + F1e)			8,411,229.90	8,977,810.90	6.7%
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	8,411,229.90	8,977,810.90	6.7%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
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)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	114,000.00	96,900.00	-15.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	180,314.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			294,314.00	96,900.00	-67.1%
TOTAL, REVENUES			294,314.00	96,900.00	-67.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	469,681.00	469,681.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			469,681.00	469,681.00	0.0%
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)			469,681.00	469,681.00	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	294,314.00	96,900.00	-67.1%
5) TOTAL, REVENUES			294,314.00	96,900.00	-67.1%
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		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)			294,314.00	96,900.00	-67.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	469,681.00	469,681.00	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			469,681.00	469,681.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			763,995.00	566,581.00	-25.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,827,548.90	8,411,229.90	7.5%
b) Audit Adjustments		9793	(180,314.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,647,234.90	8,411,229.90	10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,647,234.90	8,411,229.90	10.0%
2) Ending Balance, June 30 (E + F1e)			8,411,229.90	8,977,810.90	6.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,411,229.90	8,977,810.90	6.7%
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	2023-24
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	3,155,722.26	2,561,536.00	-18.8%
5) TOTAL, REVENUES			3,155,722.26	2,561,536.00	-18.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	131,473.57	48,730.00	-62.9%
3) Employee Benefits		3000-3999	57,602.20	22,595.00	-60.8%
4) Books and Supplies		4000-4999	265,176.00	350,000.00	32.0%
5) Services and Other Operating Expenditures		5000-5999	509,678.98	447,328.00	-12.2%
6) Capital Outlay		6000-6999	4,745,709.82	8,220,000.00	73.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,559,490.51	1,528,203.66	-2.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,269,131.08	10,616,856.66	46.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,113,408.82)	(8,055,320.66)	95.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,723,656.00	723,656.00	-87.4%
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			5,723,656.00	723,656.00	-87.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,610,247.18	(7,331,664.66)	-555.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,748,472.65	22,977,068.83	5.6%
b) Audit Adjustments		9793	(381,651.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			21,366,821.65	22,977,068.83	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,366,821.65	22,977,068.83	7.5%
2) Ending Balance, June 30 (E + F1e)			22,977,068.83	15,645,404.17	-31.9%
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	7,950,850.54	9,595,700.88	20.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	15,026,218.29	6,049,703.29	-59.7%
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	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					
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					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,500,000.00	1,500,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	494,936.00	488,612.00	-1.3%
Interest		8660	262,500.00	102,500.00	-61.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	381,651.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	516,635.26	470,424.00	-8.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,155,722.26	2,561,536.00	-18.8%
TOTAL, REVENUES			3,155,722.26	2,561,536.00	-18.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	50,359.96	34,000.00	-32.5%
Clerical, Technical and Office Salaries		2400	81,113.61	14,730.00	-81.8%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			131,473.57	48,730.00	-62.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	31,590.40	13,002.00	-58.8%
OASDI/Medicare/Alternative		3301-3302	10,545.16	3,728.00	-64.6%
Health and Welfare Benefits		3401-3402	10,576.93	3,423.00	-67.6%
Unemployment Insurance		3501-3502	707.61	97.00	-86.3%
Workers' Compensation		3601-3602	4,182.10	1,614.00	-61.4%
OPEB, Allocated		3701-3702	0.00	731.00	New
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			57,602.20	22,595.00	-60.8%
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	265,176.00	350,000.00	32.0%
TOTAL, BOOKS AND SUPPLIES			265,176.00	350,000.00	32.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	94.68	50.00	-47.2%
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	89,657.00	89,657.00	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	419,927.30	357,621.00	-14.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			509,678.98	447,328.00	-12.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	679,251.00	700,000.00	3.1%
Buildings and Improvements of Buildings		6200	4,055,254.82	7,520,000.00	85.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	11,204.00	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			4,745,709.82	8,220,000.00	73.2%
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	602,490.51	562,203.66	-6.7%
Other Debt Service - Principal		7439	957,000.00	966,000.00	0.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,559,490.51	1,528,203.66	-2.0%
TOTAL, EXPENDITURES			7,269,131.08	10,616,856.66	46.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	5,723,656.00	723,656.00	-87.4%
(a) TOTAL, INTERFUND TRANSFERS IN			5,723,656.00	723,656.00	-87.4%
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	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			5,723,656.00	723,656.00	-87.4%

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	3,155,722.26	2,561,536.00	-18.8%
5) TOTAL, REVENUES			3,155,722.26	2,561,536.00	-18.8%
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		5,704,590.57	9,083,603.00	59.2%
9) Other Outgo	9000-9999	Except 7600-7699	1,564,540.51	1,533,253.66	-2.0%
10) TOTAL, EXPENDITURES			7,269,131.08	10,616,856.66	46.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 - B10)			(4,113,408.82)	(8,055,320.66)	95.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,723,656.00	723,656.00	-87.4%
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			5,723,656.00	723,656.00	-87.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			1,610,247.18	(7,331,664.66)	-555.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,748,472.65	22,977,068.83	5.6%
b) Audit Adjustments		9793	(381,651.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			21,366,821.65	22,977,068.83	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,366,821.65	22,977,068.83	7.5%
2) Ending Balance, June 30 (E + F1e)			22,977,068.83	15,645,404.17	-31.9%
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	7,950,850.54	9,595,700.88	20.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	15,026,218.29	6,049,703.29	-59.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2022-23 Estimated Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	7,950,850.54	9,595,700.88
Total, Restricted Balance		7,950,850.54	9,595,700.88

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	575,786.00	536,500.00	-6.8%
5) TOTAL, REVENUES			575,786.00	536,500.00	-6.8%
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	51,086.00	20,000.00	-60.9%
5) Services and Other Operating Expenditures		5000-5999	153,619.00	78,000.00	-49.2%
6) Capital Outlay		6000-6999	861,949.00	527,143.00	-38.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,066,654.00	625,143.00	-41.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(490,868.00)	(88,643.00)	-81.9%
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)			(490,868.00)	(88,643.00)	-81.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,266,676.14	736,522.14	-41.9%
b) Audit Adjustments		9793	(39,286.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,227,390.14	736,522.14	-40.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,227,390.14	736,522.14	-40.0%
2) Ending Balance, June 30 (E + F1e)			736,522.14	647,879.14	-12.0%
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	736,522.14	647,879.14	-12.0%
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		
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					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	14,000.00	14,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	39,286.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	522,500.00	522,500.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			575,786.00	536,500.00	-6.8%
TOTAL, REVENUES			575,786.00	536,500.00	-6.8%
CERTIFICATED SALARIES					
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	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					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	51,086.00	20,000.00	-60.9%
TOTAL, BOOKS AND SUPPLIES			51,086.00	20,000.00	-60.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	1,000.00	New
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	4,940.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	148,679.00	77,000.00	-48.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			153,619.00	78,000.00	-49.2%
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	861,949.00	527,143.00	-38.8%
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			861,949.00	527,143.00	-38.8%
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			1,066,654.00	625,143.00	-41.4%
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					
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%
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)			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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	575,786.00	536,500.00	-6.8%
5) TOTAL, REVENUES			575,786.00	536,500.00	-6.8%
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		20,000.00	21,000.00	5.0%
8) Plant Services	8000-8999		1,046,654.00	604,143.00	-42.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,066,654.00	625,143.00	-41.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 - B10)			(490,868.00)	(88,643.00)	-81.9%
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)			(490,868.00)	(88,643.00)	-81.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,266,676.14	736,522.14	-41.9%
b) Audit Adjustments		9793	(39,286.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,227,390.14	736,522.14	-40.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,227,390.14	736,522.14	-40.0%
2) Ending Balance, June 30 (E + F1e)			736,522.14	647,879.14	-12.0%
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	736,522.14	647,879.14	-12.0%
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%

		2022-23 Estimated Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	736,522.14	647,879.14
Total, Restricted Balance		736,522.14	647,879.14

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	257,949.00	100,000.00	-61.2%
5) TOTAL, REVENUES			257,949.00	100,000.00	-61.2%
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	75,745.07	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	92,213.60	490,000.00	431.4%
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			167,958.67	490,000.00	191.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			89,990.33	(390,000.00)	-533.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	390,000.00	390,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			390,000.00	390,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			479,990.33	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,406,967.92	7,729,009.25	4.3%
b) Audit Adjustments		9793	(157,949.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,249,018.92	7,729,009.25	6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,249,018.92	7,729,009.25	6.6%
2) Ending Balance, June 30 (E + F1e)			7,729,009.25	7,729,009.25	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	7,729,009.25	7,729,009.25	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					
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	100,000.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	157,949.00	0.00	-100.0%
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			257,949.00	100,000.00	-61.2%
TOTAL, REVENUES			257,949.00	100,000.00	-61.2%
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	16,367.99	0.00	-100.0%
Noncapitalized Equipment		4400	59,377.08	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			75,745.07	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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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	92,213.60	490,000.00	431.4%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			92,213.60	490,000.00	431.4%
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			167,958.67	490,000.00	191.7%
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	390,000.00	390,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			390,000.00	390,000.00	0.0%
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)			390,000.00	390,000.00	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	257,949.00	100,000.00	-61.2%
5) TOTAL, REVENUES			257,949.00	100,000.00	-61.2%
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		167,958.67	490,000.00	191.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			167,958.67	490,000.00	191.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 - B10)			89,990.33	(390,000.00)	-533.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	390,000.00	390,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			390,000.00	390,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			479,990.33	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,406,967.92	7,729,009.25	4.3%
b) Audit Adjustments		9793	(157,949.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,249,018.92	7,729,009.25	6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,249,018.92	7,729,009.25	6.6%
2) Ending Balance, June 30 (E + F1e)			7,729,009.25	7,729,009.25	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	7,729,009.25	7,729,009.25	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	15,591,176.00	15,591,176.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,591,176.00	15,591,176.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,591,176.00	15,591,176.00	0.0%
2) Ending Balance, June 30 (E + F1e)			15,591,176.00	15,591,176.00	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	15,591,176.00	15,591,176.00	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-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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) 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 (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	15,591,176.00	15,591,176.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,591,176.00	15,591,176.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,591,176.00	15,591,176.00	0.0%
2) Ending Balance, June 30 (E + F1e)			15,591,176.00	15,591,176.00	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	15,591,176.00	15,591,176.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	24,763,447.47	24,541,373.00	-0.9%
5) TOTAL, REVENUES			24,763,447.47	24,541,373.00	-0.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	89,971.52	88,673.00	-1.4%
3) Employee Benefits		3000-3999	56,999.40	58,787.00	3.1%
4) Books and Supplies		4000-4999	88,273.53	180.00	-99.8%
5) Services and Other Operating Expenses		5000-5999	24,315,269.20	24,308,300.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			24,550,513.65	24,455,940.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			212,933.82	85,433.00	-59.9%
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 NET POSITION (C + D4)			212,933.82	85,433.00	-59.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,696,607.54	7,757,264.36	0.8%
b) Audit Adjustments		9793	(152,277.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,544,330.54	7,757,264.36	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,544,330.54	7,757,264.36	2.8%
2) Ending Net Position, June 30 (E + F1e)			7,757,264.36	7,842,697.36	1.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,757,264.36	7,842,697.36	1.1%
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		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
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)			0.00		
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	57,500.00	57,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	152,277.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	24,416,623.00	24,416,623.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	137,047.47	67,250.00	-50.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,763,447.47	24,541,373.00	-0.9%
TOTAL, REVENUES			24,763,447.47	24,541,373.00	-0.9%
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	26,757.08	26,361.00	-1.5%
Clerical, Technical and Office Salaries		2400	63,214.44	62,312.00	-1.4%
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			89,971.52	88,673.00	-1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	22,163.44	23,658.00	6.7%
OASDI/Medicare/Alternative		3301-3302	7,114.00	6,784.00	-4.6%
Health and Welfare Benefits		3401-3402	22,888.16	24,033.00	5.0%
Unemployment Insurance		3501-3502	649.80	45.00	-93.1%
Workers' Compensation		3601-3602	2,855.00	2,936.00	2.8%
OPEB, Allocated		3701-3702	1,329.00	1,331.00	0.2%
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			56,999.40	58,787.00	3.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	529.00	180.00	-66.0%
Noncapitalized Equipment		4400	87,744.53	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			88,273.53	180.00	-99.8%
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	15,000.00	15,000.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,665.66	50,750.00	-12.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	24,242,603.54	24,242,550.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			24,315,269.20	24,308,300.00	0.0%
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			24,550,513.65	24,455,940.00	-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	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 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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,763,447.47	24,541,373.00	-0.9%
5) TOTAL, REVENUES			24,763,447.47	24,541,373.00	-0.9%
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		24,550,513.65	24,455,940.00	-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			24,550,513.65	24,455,940.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			212,933.82	85,433.00	-59.9%
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 NET POSITION (C + D4)			212,933.82	85,433.00	-59.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,696,607.54	7,757,264.36	0.8%
b) Audit Adjustments		9793	(152,277.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,544,330.54	7,757,264.36	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,544,330.54	7,757,264.36	2.8%
2) Ending Net Position, June 30 (E + F1e)			7,757,264.36	7,842,697.36	1.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,757,264.36	7,842,697.36	1.1%

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