

Santa Maria Joint Union High School District

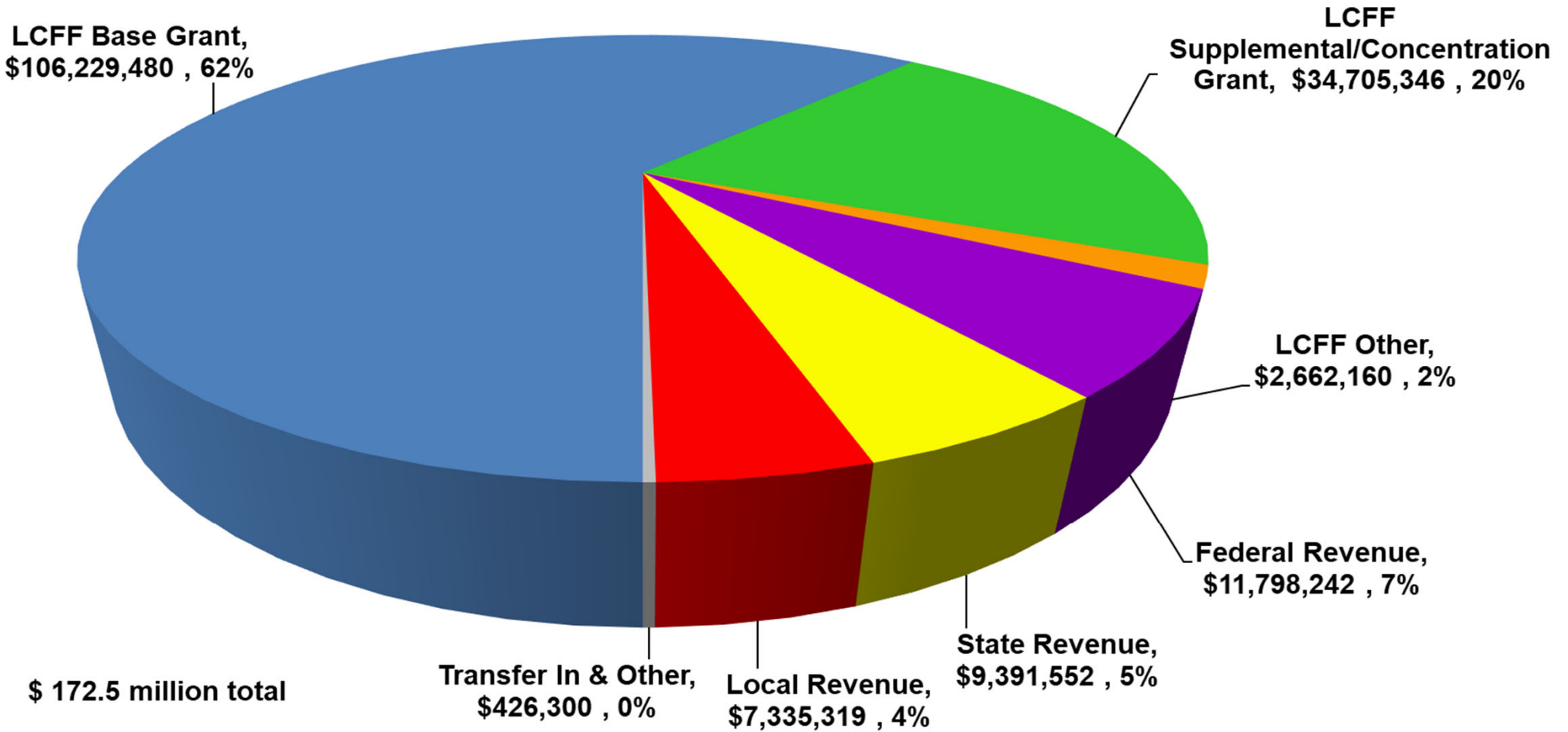
**2023-24
Adopted Budget**



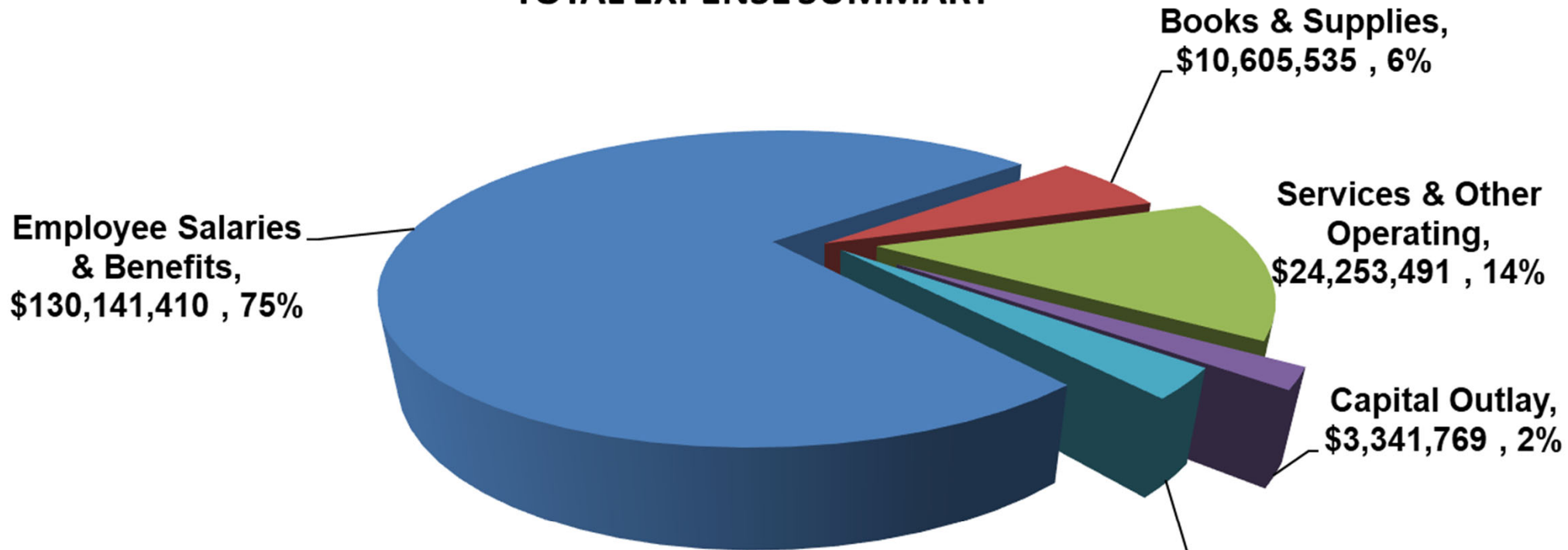
General Fund



**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2023-24 Adopted Budget
TOTAL REVENUE SUMMARY**

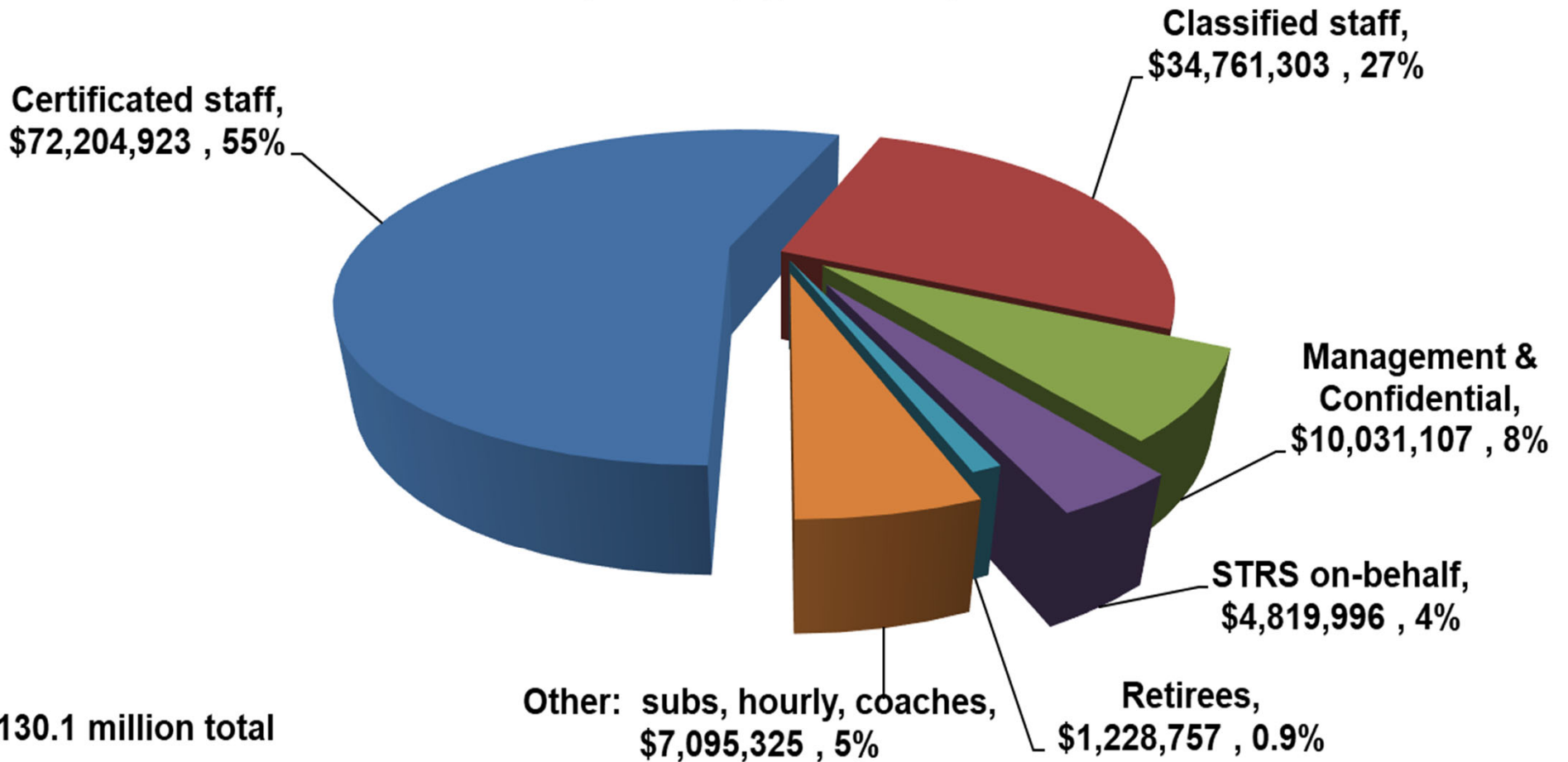


**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2023-24 Adopted Budget
TOTAL EXPENSE SUMMARY**



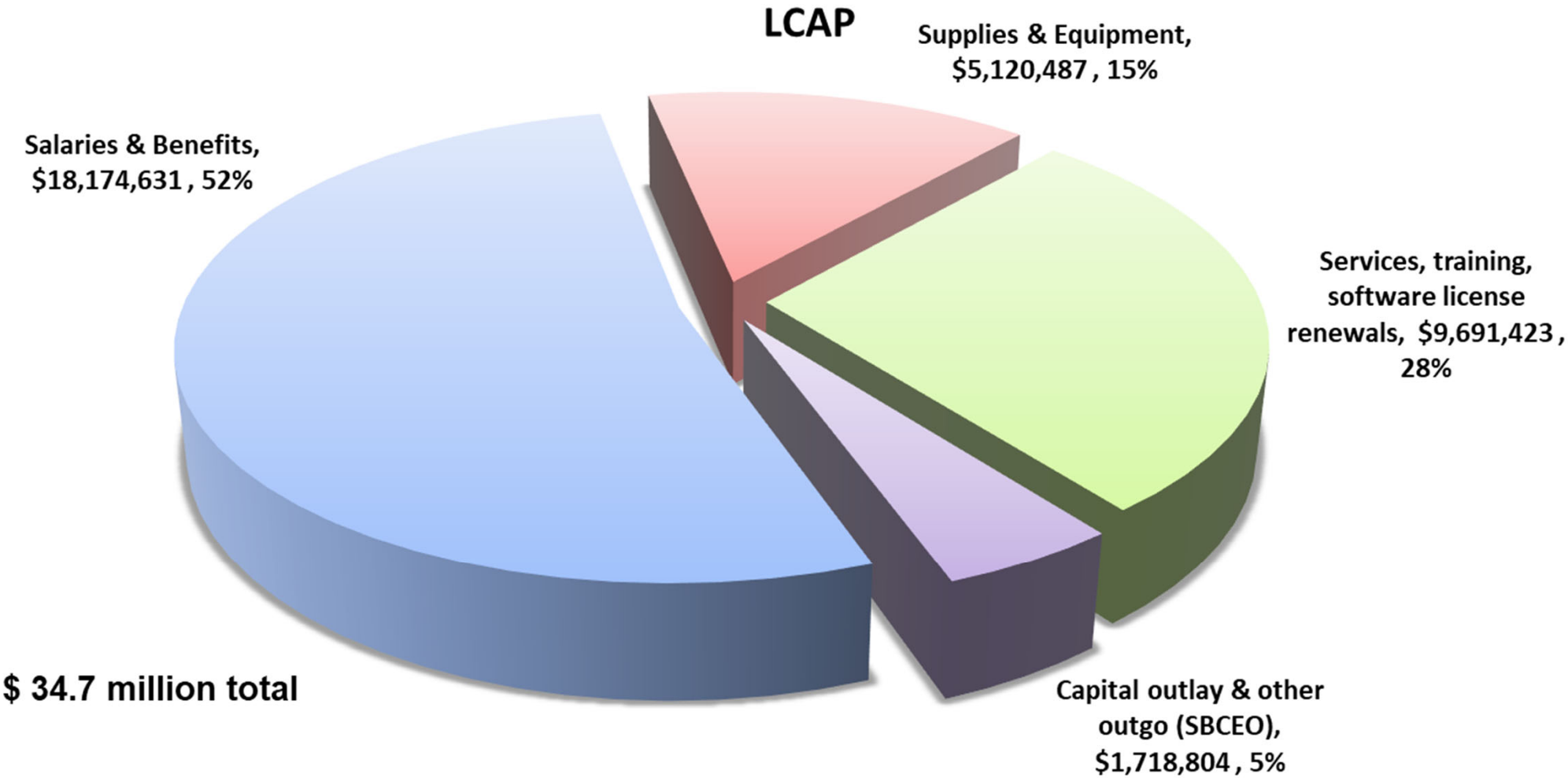
\$ 173.3 million total

**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2023-24 Adopted Budget
SALARIES & BENEFITS**



\$ 130.1 million total

SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT 2023-24 Adopted Budget



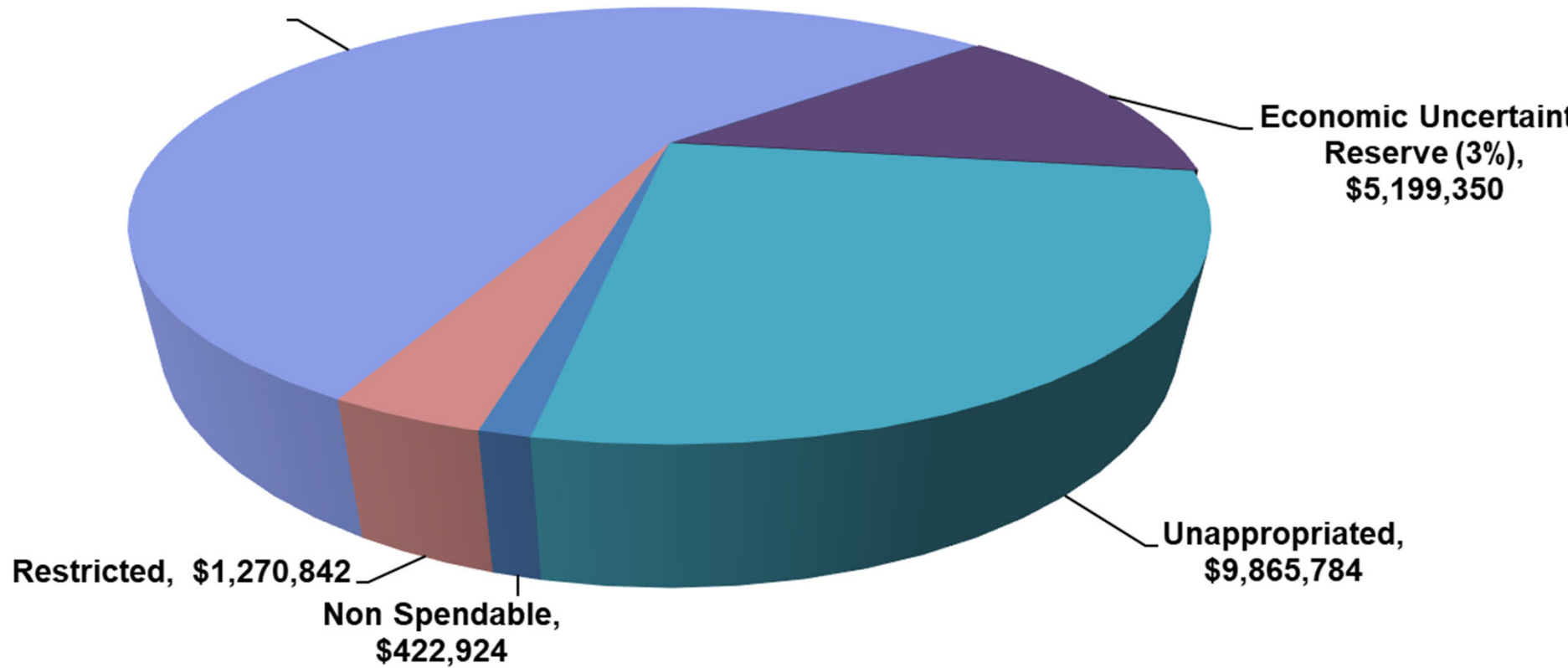


SMJUHSD General Fund Summary 2022-23 Adopted Budget

Beginning Fund Balance	\$ 39,400,269
Plus Revenues & Transfers In	172,548,399
Minus Expenses & Transfers Out	<u><173,311,678></u>
Equals Ending Fund Balance	\$ 38,636,990

**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2023-24 Adopted Budget
FUND BALANCE, GENERAL FUND**

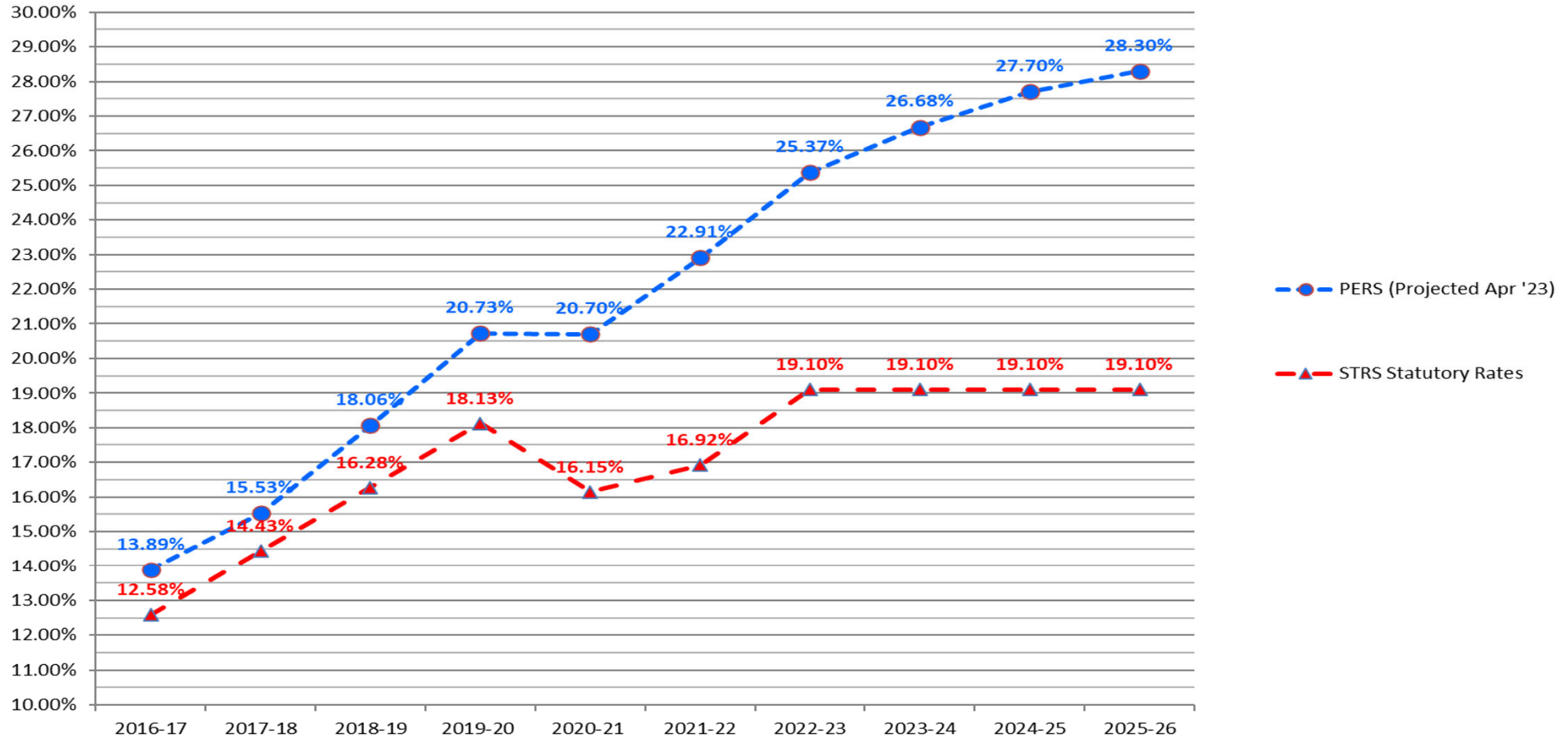
Committed, \$21,878,089



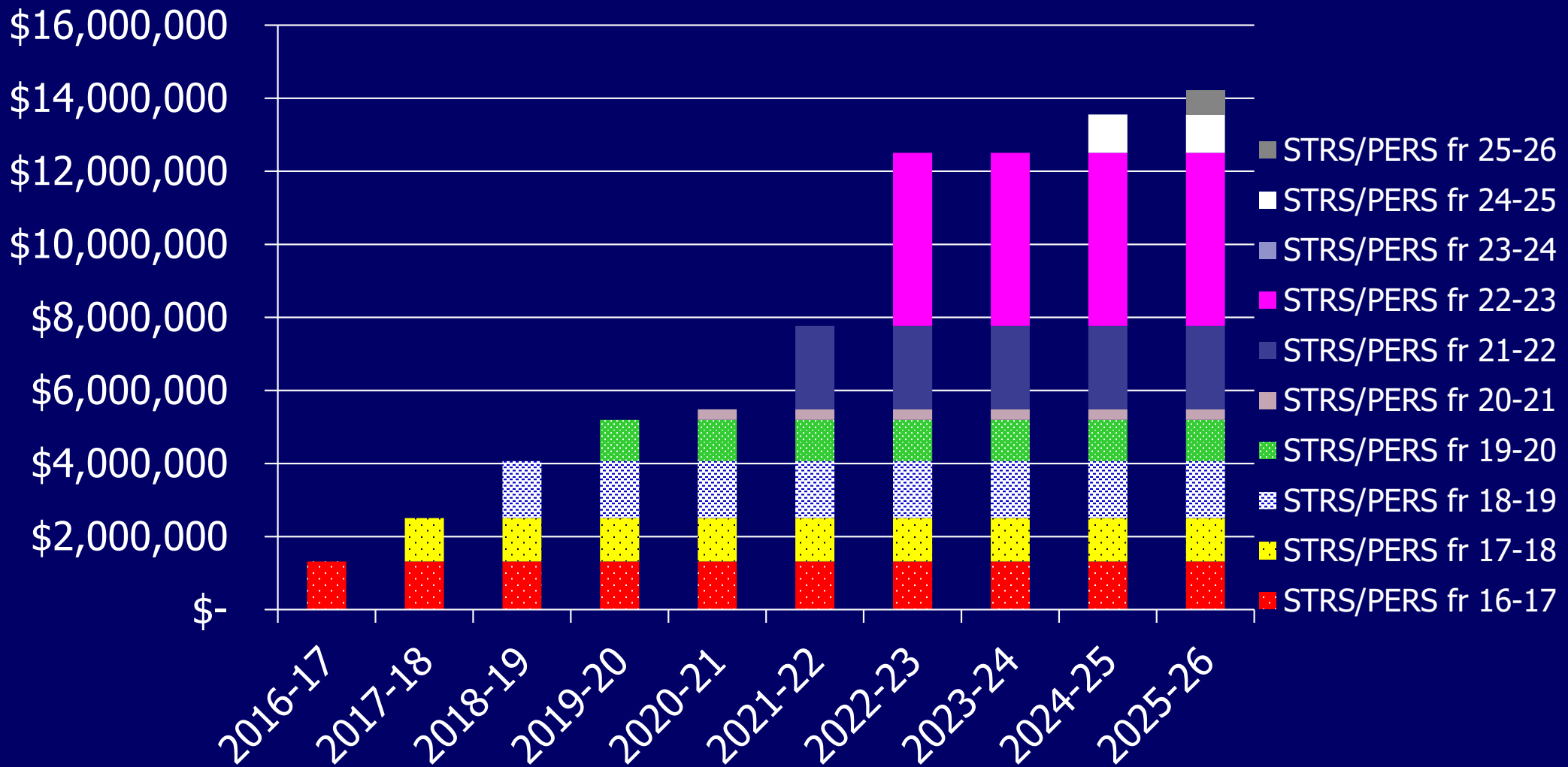
SB858 Reserve Calculations & Disclosure

SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT				
2023-24 ADOPTED BUDGET				
SB 858 RESERVE REQUIREMENT CALCULATIONS & DISCLOSURE				
	2023-24	2024-25	2025-26	
Minimum Reserve Level Required (3%)	\$ 5,199,350	\$ 4,818,017	\$ 4,878,292	
Reserve Level in District's budget	\$ 5,199,350	\$ 4,818,017	\$ 4,878,292	
Amount in excess of minimum				
General Fund	9,865,784	15,425,036	20,356,520	
* Fund 17 Special Reserve	2,237,156	1,822,042	1,404,852	
Total amount in excess of minimum	\$ 12,102,941	\$ 17,247,078	\$ 21,761,372	
<p>* In Fund 17, Special Reserve, amounts in this fund are earmarked for costs associated with opening a new school, that cannot be paid with bond funds. The 2023-24 year is year 4 of a 6 year, \$2.6 million plan, to replace the District's buses.</p>				


SANTA MARIA JT UNION HIGH SCHOOL DISTRICT 2023-24 Adopted Budget PERS & STRS Rates



STRS/PERS increases



Next steps:

- 
- No action
 - Public hearing
 - Approval 6/14
 - State Adopts Budget mid-late June

SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT 2023-24 ADOPTED BUDGET

Education Code Section 42127 requires that on or before July 1 of each year the Governing Board of a school district shall hold a public hearing on the budget to be adopted for the subsequent year. Pursuant to Education Code Section 33127, this Adopted Budget complies with the criteria and standards as established by the State Board of Education.

California school districts are required to hold two separate public meetings for their budgets and LCAP plans. The District's Governing Board is required to conduct a public hearing to review its Local Control and Accountability Plan ("LCAP") at the same meeting as the hearing for the District's budget. The District's LCAP plan contains many goals and initiatives to provide increased services to its target population of foster youth, low income and English learners. The plan was developed after many hours of meetings and consultations with stakeholders. These meetings were used to evaluate the progress towards the goals that were contained in the prior year's plan, and to develop the District's 2023-24 LCAP plan, the third year of a three-year plan cycle. The District's budget that is being proposed for adoption for the 2023-24 year reflects the goals and expenditures contained in its LCAP plan. Per the LCAP requirement to calculate and implement carryover for increased and improved services, a carryover amount of \$921,018.97 has been identified from the 2022-23 year.

The May Revision is the last revision required under the law for the Governor to propose his budget for the State for the 2023-24 year, with proposed spending of \$306.5 billion. The May Revision proposes \$106.8 billion in Proposition 98 funding representing a \$3.6 billion reduction from the 2022-23 Enacted Budget. The largest K-12 investment was in the LCFF and its various components with an additional \$5.04 billion compared to January proposed \$4.04 billion. Investments to fully fund the statutory COLA at 8.22% for categorical programs outside of the LCFF totaling \$667 million. Existing law imposes a 10% cap on the District's reserves in fiscal years immediately succeeding those in which the State's rainy day fund balance is at least 3% of TK-12 Prop. 98 funding. Currently, the State's Proposition 98 Reserve balance is at 11.4% and is exceeding the 3% threshold, therefore the local reserve cap remains operative for 2023-24 fiscal year. Once the State has finalized its Enacted Budget the District will make adjustments to incorporate the one-time discretionary funding for the Arts Education Program, and if approved the proposed cut of \$2.5 billion to the Learning Recovery Emergency Block Grant (LREBG).

It is important to acknowledge the risks to the economy, the State Budget, and the long-term forecast. School Services of California speculates this State Budget as the riskiest budget they've seen in over a decade for several reasons including, State budget deficit grew to \$31.5 million from \$22.5 million compared to January's budget. Significant reductions to the three big tax revenues, Personal Income Tax is down 17.8%, Sales and Use Tax down 5.1% and Corporate Tax is at 0.2%. Along with uncertainty's regarding the Federal debt ceiling, increased cost of borrowing to due interest rate hikes, bank failures, and delayed tax receipts.

**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2023-24 ADOPTED BUDGET ASSUMPTIONS**

Ending Fund Balance Reconciliation

As a District adopts its budget for any given year, it must also report the estimated actuals for the prior year. These estimated actuals are based on the District's most current working budget, and they typically are not the same as the budget presented on the 2nd Interim Revised Budget. Adjustments and revisions to the District's working budget are made when new facts or events occur. The following table summarizes the major changes the District has made to its working budget since the 2nd Interim Revised Budget. These changes are included in the "2022-23 Estimated Actuals" columns in the District's 2023-24 Adopted Budget.

ENDING FUND BALANCE		Unrestricted	Restricted	Total
A)	As of 2022-23 2nd Interim Revision ("Projected Year Totals")	\$ 37,539,834	\$ 2,061,189	\$ 39,601,024
	CHANGES IN REVENUES:			
	New program (one-time) 2022 Kitchen Infrastructure & Training Funds		656,098	656,098
	New program (one-time) CA Community Schools Partnership Act (CCSPP) - Planning Grant		200,000	200,000
	ESSER II reduction to cover expenses budgeted next FY		(351,573)	(351,572.9)
	ESSER III reduction to cover expenses budgeted next FY		(4,447,470)	(4,447,470)
	ESSER III LL reduction to cover expenses budgeted next FY		(1,831,003)	(1,831,003)
	ELO ESR 3 Emergency reduction to cover expenses budgeted next FY		(32,080)	(32,080)
	K12 Strong Workforce grant RD 4 reduction to cover expenses budgeted next FY		(51,976)	(51,976)
	Arts, Music, Instructional Materials Block grant state 50% award reduction		(2,811,584)	(2,811,584)
	Adjust AIG revenue, matched with expense		81,548	81,548
	Misc individual local grants, matched with expense	66,700		66,700
	Special Ed, increase contribution IEP Compensatory Education Agreement	(8,500)	8,500	-
	Special Ed Contribution changes to due to decreased expenditures	962,828	(962,828)	-
B)	Total Increases (Decreases) in Revenues	1,021,028	(9,542,368)	(8,521,340)
	CHANGES IN EXPENDITURES and TRANSFERS			
	New program (one-time) 2022 Kitchen Infrastructure & Training Funds		656,098	656,098
	New program (one-time) CA Community Schools Partnership Act (CCSPP) - Planning Grant	(10,534)	200,000	189,466
	ESSER II reduction to cover expenses budgeted next FY	18,707	(351,573)	(332,865.80)
	ESSER III reduction to cover expenses budgeted next FY	243,096	(4,447,470)	(4,204,374.11)
	ESSER III LL reduction to cover expenses budgeted next FY	-	(1,831,003)	(1,831,003.31)
	ELO ESR 3 Emergency reduction to cover expenses budgeted next FY		(32,080)	(32,080)
	K12 Strong Workforce grant RD 4 reduction to cover expenses budgeted next FY		(51,976)	(51,976)
	Arts, Music, Instructional Materials Block grant state 50% award reduction	(149,603)	(2,811,584)	(2,961,187)
	Adjust District legal	5,526		5,526
	Misc individual local grants, matched with revenue	65,900		65,900
	Adjust AIG, decrease (equal to revenue decrease above)	(7,000)	81,548	74,548
	Special Ed, reduction to cover expenses budgeted next FY	839	(962,828)	(961,989)
	Special Ed, increase for IEP Compensatory Education Agreement		8,500	8,500
	Adjust utilities (gas, electric, sewer & waste)	278,116		278,116
	Adjust SISC P&L Special Ed Policy, Cooperative Air Travel Insurance & Deductable	22,401		22,401
	Adjust Ag extra days	(102,487)		(102,487)
	Adjust increase project 21-395 MR CTE office remodel	124,299		124,299
	Adjust increase project 21-373 SSC mobile office trailer purchasing	8,250		8,250
	Adjust increase project 21-383 SMHS Bldg 240 electric	765		765
	Adjust increase project 22-409 ERHS Larch St fence	42,098		42,098
	Adjust increase project 21-424 PVHS weight room floor install	24,995		24,995
	Adjust increase project 22-441 PVHS security camera	22,761		22,761
	Adjust increase project 22-446 PVHS mobile office trailer for IT	22,278		22,278
	Adjust increase human resources budget	150,200		150,200
	Adjust AHC Concurrent Enrollment textbook expenditures	87,990		87,990
	Adjust Indirect costs	(344)		(344)
	Indirect costs, Learning Recovery Emergency Block Grant (LREBG) expenditures	(76)		(76)
	Transfer Special Reserve Capital Outlay Project 21-397 MRCTEAF Well Installation	254,802		254,802
	Transfer Special Reserve Capital Outlay Project 16-237 ERHS Shade Canopy	40,280		40,280
	Transfer Special Reserve Capital Outlay Project 19-236 SSC Tire Room Conversion	78,524		78,524
C)	Total Increases (Decreases) in Expenditures and Transfers	1,221,783	(9,542,368)	(8,320,585)
	As of 2023-24 Budget Adoption ("2022-23 Estimated Actuals")	\$ 37,339,079	\$ 2,061,189	\$ 39,400,269
	(A + B - C)			

The District’s 2023-24 Adopted Budget

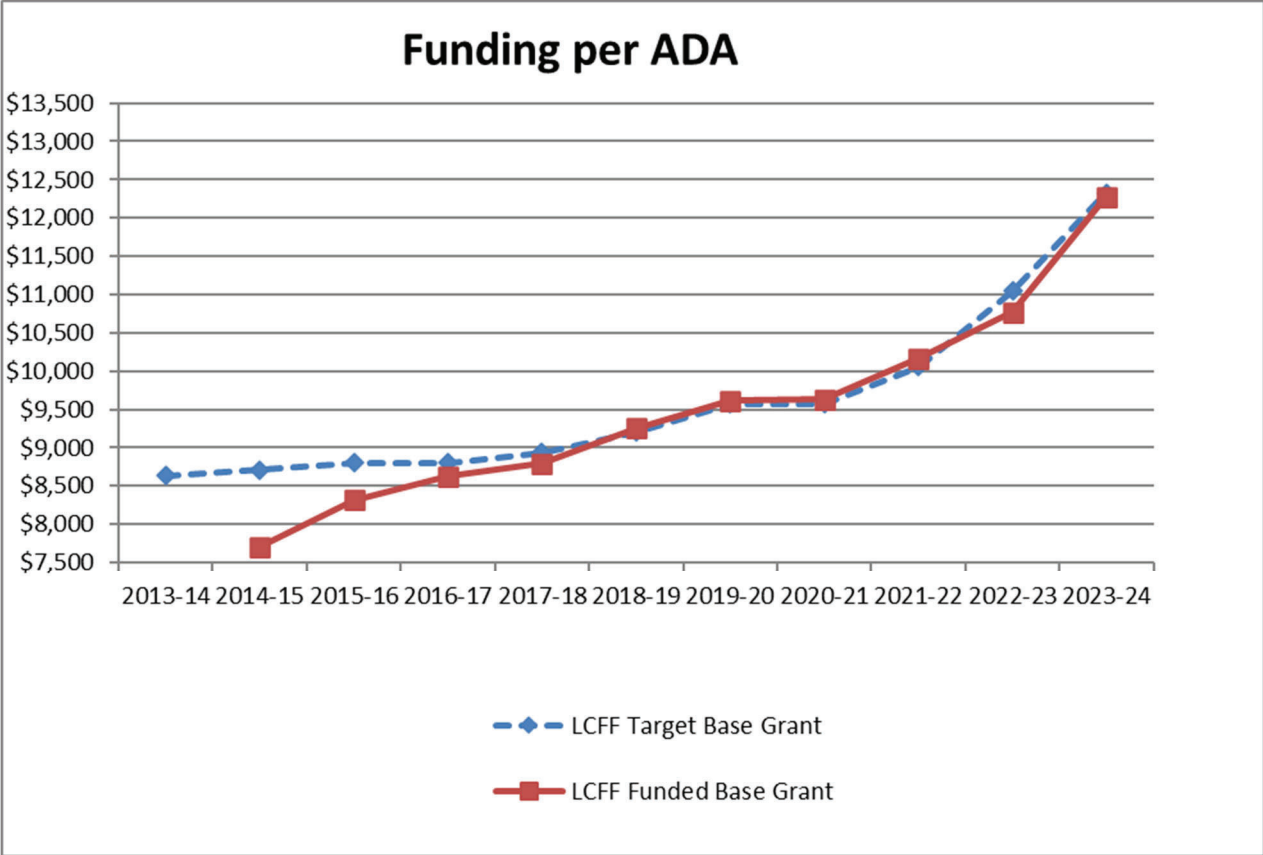
REVENUES:
LCFF Sources

For the District’s 2023-24 Adopted Budget, revenue from LCFF sources is projected utilizing the LCFF simulator tool as provided by the Fiscal Crisis and Management Assistance Team (“FCMAT”). A comparison to the 2022-23 Estimated Actuals in the components of LCFF revenue is summarized in the table.

	2022-23 Estimated Actuals	2023-24 Budget	Difference
LCFF State Aid Funding			
Base Grant	\$ 99,919,918	\$ 105,095,862	\$ 5,175,944
Supplemental/Concentration Grant	30,584,741	34,705,346	4,120,605
Total LCFF State Aid	130,504,659	139,801,209	9,296,549
Home-to-School Transportation	1,268,984	1,133,618	(135,366)
Property Tax Transfer SBCEO for Special Education	2,449,822	2,662,160	212,338
Total Revenues, LCFF Sources	\$ 134,223,465	\$ 143,596,986	\$ 9,373,521
Funded LCFF <u>Base Grant</u> / ADA:	\$ 11,424	\$ 12,274	\$ 850
Funded ADA	8,746	8,562	

The California Department of Finance provides the data for the factors to use in the LCFF simulator tool. For 2023-24, as part of the May Revision, a COLA of 8.22% is proposed for the adjustment to the base grant per ADA for the District’s 9-12 grade span. Supplemental and concentration grant funding is based on a three-year average of the percentage of the District’s pupils that are either low-income, English learners, or foster youth. For 2022-23, the District’s percentage was 77.97%. For the 2023-24 budget year, this average increases at 79.68%. As part of the legislation that enacted the LCFF funding model, and the accompanying requirement for an LCAP plan, supplemental and concentration grant funding is required to be expended to provide increased services to the target groups of low income, English learner, and foster youth students. The District’s enrollment is projected to decline 226 students from total enrollment in 2022-23 of 9,251 to projected enrollment totaling 9,025 in 2023-24. Funded LCFF ADA is based on the greater of current year, prior year or 3-prior year average whichever is greater, the Districts revenue is based on the 3-prior year average ADA of 8,562.26.

A graphical display of the Base Grant amounts per ADA, target and funded, is presented on the following page.



Impact of the Pandemic

The Covid-19 pandemic has impacted California education in many ways. One of the striking effects of it has been the loss of students state-wide: in 2022-23 based on state-certified data, enrollment statewide declined by more than 39,696 students. In an effort to combat this (or perhaps in spite of it), a tremendous amount of non-recurring funding sources has been made available to California districts in response to this crisis. For the District, this funding amounts to over \$57,062,444 in State and Federal funding. The important point to note about all these funds is that they are not on-going.

Federal Revenues

Federal revenues are revised to adjust projected award amounts or eliminate revenue attributable to prior year unused carryovers.

Year to year changes in Federal revenues are summarized below:

2022-23 Estimated Actuals \$ 17,816,953

2023-24 Budget Year

- Remove revenues related to Covid/Pandemic support (ESSER II, ESSER III, ESSER III LL, ESSER II State Reserve, ELO GEER II, ELO ESR 3 Emergency, ELO ESSER 3 LL) <5,556,733>
- ARP Homeless Children & Youth II (HCY II) < 167,136>
- Adjust ESSA programs to estimated award amounts for the budget year, removing prior year unused grant award carryovers:
- Title I < 299,790>

Title II	< 10,693>
Title III Immigrant & LEP	< 143,489>
Title IV	< 170,509>
Carl Perkins	104,526
Spedical Education, mental health	106,200
Special Education, adjust per SELPA funding model	<u>118,912</u>

Decrease in Federal Revenues for 2023-24 \$ < 6,018,712>

Total Federal Revenues 2023-24 Budget Year \$ 11,798,242

State Revenues

Year to year changes in State revenues are summarized below:

2022-23 Estimated Actuals \$ 30,483,389

2023-24 Budget Year

Mandate Block Grant discretionary funding \$72.84 / ADA	\$ 54,917
Lottery	<54,581>
On-Behalf pension (STRS, equals expense below)	<589,034>
Remove revenues related to Covid/Pandemic support (Learning Recovery Emergency Block Grant)	< 15,545,425>
Arts, Music, and Instructional Materials Discretionary Block Grant 50% award reduction	<2,811,584>
CA NBCT Incentive Program	< 5,000>
California Community School Partnership Program Planning Grant (CCSPP)	<200,000>
2022 Kitchen Infrastructure & Training Grant	< 656,098>
K12 Strong Workforce	< 150,201>
Special Ed mental health	45,351
CTEIG	< 1,173,182>
Other State Revenue	<u><7,000></u>

Decrease in State Revenues for 2023-24 \$ < 21,091,837>

Total State Revenue 2023-24 Budget Year \$ 9,391,552

Local Revenues

Local revenues consist of a variety of items from reimbursements, billings for use of facilities, donations, funding from the Medi-Cal Reimbursement Activities, E-Rate, interest, and other irregular and/or non-recurring items. Other than the few items that are regular in nature, it has been the District's practice to budget local revenue when actually received. Projected changes in Local Revenues from 2022-23 amounts are summarized below:

2022-23 Estimated Actuals: \$ 7,500,318

2023-24 Budget Year:

Remove expenditures budgeted from miscellaneous local Grants; a portion of which can be re-budgeted after year end close when the remaining balance is known	\$ < 82,957>
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AHC Concurrent Enrollment	60,000
MAA	< 76,286>
E-Rate	< 18,290>
Stipends pass-through	< 66,700>
E-Waste Recycling & Auction Surplus	<12,000>
Increase interest based on projections	107,000
Remove facility use, LEA interagency fees	12,000
Spec Ed per SELPA funding model	< 107,766>
Other miscellaneous local revenue	<u>20,000</u>
Decrease in Local Revenue for 2022-23	<u>\$ < 164,999></u>

Total Local Revenue 2023-24 Budget Year \$ 7,335,319

EXPENDITURES:

Salaries, Wages, and Benefits

Projected expenditures for salaries, wages, and benefits total \$130.141 million in the 2023-24 budget year. This total amounts to 75% of the District's total expenditures. Of this amount, \$34.7 million is budgeted in the LCAP plan. In total, salaries, wages, and benefits increase by \$4,571,983 from the estimated actuals. Components of this increase, by bargaining unit/employee group, are detailed in the tables on the following pages.

CERTIFICATED	FTE	COST
Increased cost for step/column movement including statutory benefits		\$ 1,076,496
Decreased costs from decrease in Workers Comp rate by 0.024 percentage points		(4,913)
Decreased costs from decrease in SUI rate by 0.045 percentage points		(95,337)
Increased costs associated with health & welfare changes		138,643
Increased costs related to turnover, staff replacements	2.40	316,751
Remove 3.0% off schedule payment including all associated statutory benefits		(1,607,211)
Changes in extra pay assignments for stipends, department chairs		(82,484)
New staffing (unrestricted):		
CTE Networking/Cyber Security LCAP 3.2	1.20	185,246
Independent Study Teachers (English, Math)	2.00	246,331
Teacher ITS Program PVHS	1.20	162,680
Teacher Intervention Lead ERHS	1.20	167,355
Teacher TOSA LCAP 1.5	2.40	384,642
Teacher Math, Math PREP	1.20	99,082
Psychologist LCAP 4.1	3.00	453,603
New staffing (restricted):		
Special Ed LH	1.00	123,166
BCBA	1.00	158,427
New staffing (restricted AB86 program):		
Counselor (ESSER II)	1.00	126,020
Speech Pathologist (ESSER II)	3.00	386,621
New staffing (restricted A-G Access Grant):		
Math Inst. Support Specialist	1.00	145,626
ELA Inst. Support Specialist	1.00	145,626
New staffing (restricted Educator Effectiveness):		
Teacher Support Specialsit	1.00	141,106
Other position related changes:		
Changes to various positions FTEs	3.00	372,847
Vacant Prep periods		874,939
Closed Prep periods		(41,496)
Closed Science		(13,702)
Other non-position related pay:		
Coaches		(52,883)
Decrease costs in other restricted categorical programs subject to funds available		(332,579)
LCAP subs, hourly, extra hours, etc.		(1,831,517)
Other non-position pay (ag extra days, home-hospital, indep. study, subs, xtr hrs)		631,268
Sped summer school, subs, extra hours, home-hospital		188,391
STRS On Behalf pension increase (nets to zero with associated increase in revenue)		(582,737)
Other post employment benefits		16,242
CERTIFICATED total	26.60	1,896,247

CLASSIFIED	FTE	COST
Increased cost of step/column movement including all associated statutory benefits		\$ 1,095,685
Increased costs of 3.0% on-going COLA including all associated statutory benefits		596,775
Remove 3.0% off schedule payment including all associated statutory benefits		(574,287)
New staffing (unrestricted):		
Accounting Assistant II	1.00	81,482
Custodian	1.00	63,983
Dispatcher	1.00	75,952
Payroll & Benefits Specialist	1.00	109,779
Personnel Tech-Classified	1.00	109,779
Student Data Specialist (DHS)	1.00	80,185
School/Community Liaison Evening LCAP 6.6	2.00	132,154
New staffing (restricted):		
Electrician (RRMA)	1.00	107,886
HVAC Tech (RRMA)	1.00	107,552
Instructional Aides II (Spec Ed)	2.25	137,474
New staffing (restricted ARP):		
Instructional Asst (ESSER III LL)	0.69	45,868
Custodian (ESSER III)	1.00	78,387
Other position related changes:		
Transportation route changes, vacancies	0.13	111,226
Remove Bus Driver & Inst. Aides incentive pay		(21,836)
Remove summer school hourly incentive pay		(30,851)
Reclassification Language Assessment Specialist		11,170
Reclassification AD AS 5 SSC move to Confidential		(53,635)
Health Tech layoff due to lack of ESSER II funds	(1.88)	(59,093)
Positions vacant for part of prior year due to leave of absence		(35,442)
Statutory benefit increases on positions with no other changes in pay or FTE		4,621
Vacant positions	(1.25)	849,032
Turnover associated with promotions and resignations	0.81	838,230
Other non-position related pay:		
Coaches		27,997
Changes in longevity, vacation, professional growth, bilingual pay and other stipends		68,836
Decrease costs in other restricted categorical programs subject to funds available		(264,232)
LCAP subs, hourly, extra hours, etc.		(1,592,031)
Other non position pay (subs, xtr hrs)		26,155
Sped summer school, subs, extra hours, home-hospital		136,757
STRS On Behalf pension increase (nets to zero with associated increase in revenue)		(6,297)
Other post employment benefits		19,305
CLASSIFIED total	11.75	\$ 2,278,568

MANAGEMENT/CONF	FTE	COST
Increased cost for step/column movement including statutory benefits		\$ 301,898
Remove 3.0% off schedule payment including all associated statutory benefits		(254,836)
New staffing (unrestricted):		
Director Wellness	1.00	182,640
New staffing (restricted spec ed):		
Program Specialist	1.00	185,564
Other position related changes:		
Savings from retirement/replacement & projected lower costs		(84,454)
Statutory benefit increases on positions with no other changes in pay or FTE		33,456
Bilingual Stipend		1,047
MANAGEMENT/CONF total	2.00	\$ 365,314

OTHER ITEMS	FTE	COST
All other changes not separately identified		\$ (7,719)
Board increased costs associated with health & welfare changes		6,133
Retirees:		
Changes in retiree benefit calculation for current retirees		33,441
OTHER ITEMS total	-	\$ 31,855

Statutory Benefits

All of the items detailed above are inclusive of statutory benefits. While it is well-known that PERS rate has been increasing year over year, the 2023-24 budget year contains decreases in the Worker's Compensation and State Unemployment Insurance rates. The table below details the estimated impact contained in the staffing changes noted above, of the changes in the statutory benefit rates since the prior year.

	2022-23 Rate	2023-24 Rate	2023-24 Cost Impact
STRS	19.100%	19.100%	-
PERS	25.370%	26.680%	356,945
Unemployment Insurance	0.500%	0.050%	(385,160)
Worker's Compensation	1.161%	1.137%	(20,559)
Total			\$ (48,775)

Books and Supplies, Services, Capital Outlay

In total, expenditures for Books and Supplies, Services, and Capital outlay **decrease** by \$28,097,172 from the estimated actuals, as shown on the following page.

SUPPLIES, SERVICES, CAPITAL OUTLAY		
Remove expenditure items in 2022/23 that are non-recurring for 2023/24:		
Expenditures supported by funding for Covid/Pandemic relief:		
ESSER II (resource 3212)		(483,582)
ESSER III, ESSER III LL (resources 3213, 3214)		(3,470,407)
A-G Access (resource 7412)		(278,994)
ELO (resources 7425, 3216, 3217, 3218, 3219)		(817,088)
LREBG (resource 7435)		(13,491,350)
Other one-time expenditures:		
15-16 one-time Discretionary Block Grant textbooks & professional development		(980,606)
CTE pathways one-time capital equipment carryover		(827,801)
Arts, Music, and Instructional Materials Discretionary Block Grant award reduction (resource 6762)		(2,661,981)
K12 Workforce grant (resource 6388)		(168,503)
Classified Professional Development grant (resource 7311)		(51,850)
Special Education Dispute Prevention & Resolution (resource 6536)		(12,528)
Special Education Learning Recovery Support (resource 6537)		(172,494)
Kitchen Infrastructure Grant (resources 7028, 7029)		(379,371)
2022 Kitchen Infrastructure & Training Funds (resource 7032)		(656,098)
IEP Compensatory Education (resource 9130)		(53,117)
Bus purchased with 21-22 one-time funds		(631,812)
Bus purchased with 22-23 one-time funds		(505,300)
Various projects (ERHS Modernization, ERHS hillside Erosion Control, SSC Portable Install, SMHS Bldg 240 Electrical Upgrade, CTE Office Space, ERHS Larch St Fence, PVHS Weight Rm Equip. & Floor, PVHS Security Camera, PVHS Temp. Office Trailer, Bus Canopy)		(745,122)
E-RATE Consulting Category 1 Application		(17,400)
Note: Although budgeted in 2022/23, amounts attributable to any of the above items which remain unspent when the District completes its year end closing for the 2022/23 year, will be included in the District's 2023/24 1st Interim Revised Budget.		
Subtotal (decrease) removal of non-recurring expenditures		\$ (26,405,404)
Expenditures in the 2023/24 Adopted Budget:		
Restricted program budgets adjusted to estimated current year award amount net of staffing; amounts will be revised when the District closes its books for 2022-23 and any unused grant award carryovers are known:		
Title I		(153,234)
Title II	11,473	
Title III (resources 4201, 4203)		(122,748)
Title IV		(175,288)
Migrant (resources 3060, 3061)		(50,501)
Perkins	85,627	
Lottery		(1,785,512)
CCSPP Planning Grant Cohort 2 (resource 6331)		(189,466)
CTEIG		(1,109,727)
Educator Effectiveness (resource 6266)		(1,195,779)
Special Education ARP (resource 3307)		(46,617)
Special Education Private Schools (resource 3311)		(3,136)
Special Education CCEIS (resource 3312)	35,997	
Special Education federal mental health (resource 3327)	106,200	
Special Education (resource 6500)		(108,095)
Special Education Mental Health (resources 6546, 7865)	642,236	
American Rescue Plan HCY II		(158,243)
Reduce Routine Restricted Maint. equipment items		(1,038,961)
Adjust LCAP budget in supplies, services, capital outlay after accounting for staffing changes and amount of S&C grant available	4,999,639	
Budget reductions to eliminate carryovers from prior year; when the 2022-23 year is closed and the amount of current year carryover is known, amounts will be adjusted at 1st interim:		
MAA		(534,087)
Local grants & donations, unrestricted & restricted		(731,837)
Site/Department budgets		(1,007,861)
Adjust MOT operations	153,108	
Adjust utilities	166,743	
Increase various school site pool equipment & services	127,477	
Technology, Increase budget from prior year	227,244	
Escape software expense	11,419	
AHC concurrent enrollment textbooks		(63,157)
SISC Property & Liability insurance increased rates	268,529	
Auditing professional services including Bond audit	5,055	
Legal fees budget increase	29,374	
All other departmental adjustments		(87,639)
TOTAL CHANGE IN SUPPLIES, SERVICES, CAPITAL OUTLAY		\$ (28,097,172)

Other Outgo

Principal and interest on the District's non-voter approved debt, consisting of Certificates of Participation (COPs) in support of the JCI energy retrofit project	\$ <67,519>
SELPA funding model changes, regional program costs	606,538
Fitzgerald Community Schools	335,000
Indirect cost changes	<u>102,305</u>

Increase Other Outgoing for 2023-24 \$ 976,324

The amount of the credit the District receives in its General Fund for transfer of indirect costs from the Cafeteria Fund has decreased due to a change in the accounting rules for computing indirect cost charges. Food costs – which amount to nearly half of all Cafeteria Fund expenses – are no longer eligible to be counted in the base expenses when computing indirect cost charges.

TOTAL EXPENDITURES HAVE DECREASED BY: \$ < 22,548,864 >

OTHER FINANCING SOURCES/USES The District continues to budget a \$375,000 transfer to the District's Deferred Maintenance Fund. Eliminated transfers out of \$439,740 to the Capital Outlay Special Reserve fund for SSC capital projects. Also, continue to budget the transfer in from the Capital Outlay Special Reserve fund, year 4 of 6 year plan for replacing school buses at \$426,300.

TOTAL CHANGE OF "INCREASE (DECREASE) IN FUND BALANCE:

Total Revenues have <u>decreased</u> by:	\$ < 17,902,026 >
Total Expenditures have <u>decreased</u> by:	22,548,865
Total Other Financing Uses have increased:	<u>200,252</u>

Total change of "Increase (Decrease) in Fund Balance": \$ 4,847,091

The District's Fund Balance:

- Note that this proposed budget reflects significant decreases in expenditures due to the presence of a large value of non-recurring items in the preceding year "estimated actuals". Any of these items that remain unspent and are eligible to be carried over when the District closes its books for the 2022-23 school year, will be re-budgeted when the District prepares its First Interim Revised Budget in the fall.
- After providing for non-spendable components, and the 3% statutory minimum reserve for economic uncertainties, the District's ending available unappropriated General Fund balance is \$9,865,784.41.
- Remember that there are no minimum funding level requirements contained in the LCFF law. So, while LCFF has resulted in significant additional revenue to the District, it is still an ADA driven model, and changes in the District's unduplicated FRPM/EL percent can have a significant impact, either up or down, on the amount of revenue.
- The next budget event to happen will be the official adoption of the State's budget for the 2023-24 year, which should occur in mid to late June. SSC, the organization that many school districts state-wide rely on for the latest information on school finance, is scheduled to present its "School Finance Conference" on the State's Adopted Budget on July 20th.

Santa Maria Joint Union High School District
 2023/24 ADOPTED BUDGET - MULTI YEAR PROJECTION - GENERAL FUND

Description		2023/24		2024/25		2025/26	
		Enrollment Projection	9,025	8,952	8,921		
		ADA Projection	8,346	8,278	8,249		
		Funded ADA	8,562	8,549	8,393		
Object Code		Base Year 2023-24	Year 2 2024-25	Year 3 2025-26			
Combined Summary							
A. Revenues							
LCFF Sources							
8010-8099		143,596,986.41	148,409,255.91	150,244,439.91			
8100-8299		11,798,241.92	5,026,627.00	5,026,627.00			
8300-8599		9,391,552.25	9,300,417.28	9,369,328.74			
8600-8799		7,335,318.67	7,261,503.97	7,282,264.36			
Total, Revenue		172,122,099.25	169,997,804.16	171,922,660.01			
B. Expenditures							
1000-1999		60,635,350.34	57,714,647.99	57,831,018.39			
2000-2999		26,266,137.55	24,842,816.74	25,197,128.01			
3000-3999		43,239,922.09	41,544,057.38	41,921,267.51			
4000-4999		10,605,534.50	11,405,600.52	11,976,174.84			
5000-5999		24,253,491.20	22,305,326.23	22,743,392.60			
6000-6999		3,341,769.23	3,269,625.81	3,278,253.62			
7100-7299, 7400-7499		4,616,554.65	4,236,912.00	4,236,912.00			
7300-7399		(22,081.65)	(177,780.30)	(201,945.90)			
Total, Expenditures		172,936,677.91	165,141,206.37	166,982,201.07			
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses		(814,578.66)	4,856,597.79	4,940,458.94			
D. Other Financing Sources/Uses							
Interfund Transfers							
8900-8929		426,300.00	426,300.00	426,300.00			
7600-7629		375,000.00	375,000.00	375,000.00			
Other Sources/Uses							
8930-8979		-	-	-			
7630-7699		-	-	-			
Other Adjustments - Other Financing Uses		-	-	-			
8980-8999		-	-	-			
Total, Other Financing Sources/Uses		51,300.00	51,300.00	51,300.00			
E. Net Increase (Decrease) in Fund Balance/Net Position		(763,278.66)	4,907,897.79	4,991,758.94			
F. Fund Balance, Reserves/Net Position							
Beginning Fund Balance/Net Position							
As of July 1 - Unaudited		9791	39,400,268.68	38,636,990.02	43,544,887.81		
Audit Adjustments		9793	-	-	-		
As of July 1- Audited			39,400,268.68	38,636,990.02	43,544,887.81		
Other Restatements		9795	-	-	-		
Adjusted Beginning Balance			39,400,268.68	38,636,990.02	43,544,887.81		
Ending Balance/Net Position, June 30			38,636,990.02	43,544,887.81	48,536,646.75		
Components of Ending Fund Balance (FDs 01-60 only)							
9710-9719		422,924.20	422,924.20	422,924.20			
9740		1,270,842.11	1,000,821.89	1,000,821.89			
9750		-	-	-			
9760		21,878,088.96	21,878,088.96	21,878,088.96			
9780		-	-	-			
9789		5,199,350.34	4,818,016.76	4,878,291.73			
9790		9,865,784.41	15,425,036.00	20,356,519.97			

All ongoing sources of Revenues and Expenditures from the 2023/24 Adopted Budget are assumed to continue at the same level for the next two years with the following adjustments:

REVENUES

LCFF Sources

- For this Revised Budget, the District is projecting revenue from LCFF sources using the simulator tool provided by the Fiscal Crisis and Management Assistance Team (“FCMAT”). FCMAT’s calculations use inflation, proration factor and gap funding percentage estimates provided by the California Department of Finance, and then allows for entry of district-variable data such as ADA by grade span, and the percentage of the count of unduplicated students who are English learners, foster youth, or who qualify for free or reduced-price meals. This factor is often referred to as “FRPM/EL”. The table below illustrates the various components of income from LCFF sources for the budget and two subsequent years.

	2023-24	2024-25	2025-26
LCFF State Aid Funding			
Base Grant	\$ 105,095,862	\$ 109,105,914	\$ 110,655,037
Supplemental/Concentration Grant	34,705,346	35,507,564	35,793,625
Total LCFF State Aid	139,801,209	144,613,478	146,448,662
Home-to-School Transportation	1,133,618	1,133,618	1,133,618
Property Tax Transfer SBCEO for Special Education	2,662,160	2,662,160	2,662,160
Total Revenues, LCFF Sources	\$ 143,596,986	\$ 148,409,256	\$ 150,244,440
Funded LCFF <u>Base Grant / ADA</u>:	\$ 12,274	\$ 12,762	\$ 13,184
Funded ADA (includes COE)	8,562	8,549	8,393

- In 2024/25, revenues from LCFF sources increase from 2023/24 by \$4,812,270. Included within the total change is an **increase** in supplemental/concentration grant funding of \$802,218 due to a change in the three-year rolling average percentage of the District’s unduplicated pupil population of English learners, foster youth, and economically disadvantaged students (“FRPM/EL”). The estimated funded LCFF base grant per ADA is \$12,762.
- In 2025/26, revenues from LCFF sources increase by \$1,835,184; the increase in supplemental and concentration grants is \$286,061. The estimated funded LCFF base grant per ADA is \$13,184.

Federal, State and Local Revenues

- Year to year changes for federal, state, and local revenues are summarized in the tables on the following page.

SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2023/24 Adopted Budget
Multi/Year Projection – General Fund

FEDERAL REVENUES			
2023/24 balance			\$ 11,798,242
2024/25			
CARES ACT:			
ESSER II		(351,573)	
ARP ACT:			
ESSER III		(4,447,470)	
ESSER III - Learning Loss		(1,831,003)	
AB86 as modified by AB130 Funds:			
ELO ESR 3 - Emergency		(32,080)	
ELO ESR 3 - Learning Loss		(109,489)	
Total change from 2023/24 to 2024/25			(6,771,615)
2024/25 balance			\$ 5,026,627
Total change from 2024/25 to 2025/26			-
2025/26 balance			\$ 5,026,627
STATE REVENUES			
2023/24 balance			\$ 9,391,552
2024/25			
Mandate Block Grant		8,878	
Assessment Apportionments		315	
Ag Incentive Grant		6,200	
CTEIG Grant		39,589	
K12 Strong Workforce Grant		(153,232)	
Lottery \$170/ADA unrestricted, \$67/ADA restricted		(16,423)	
Special Ed Mental Health		23,538	
Total change from 2023/24 to 2024/25			(91,135)
2024/25 balance			\$ 9,300,417
2025/26			
Mandate Block Grant		15,506	
Assessment Apportionments		274	
Ag Incentive Grant		5,381	
CTEIG		34,361	
Lottery \$170/ADA unrestricted, \$67/ADA restricted		(7,039)	
Special Ed mental health		20,429	
Total change from 2024/25 to 2025/26			68,911
2025/26 balance			\$ 9,369,329
LOCAL REVENUES			
2023/24 balance			\$ 7,335,319
2024/25			
Interest		(73,815)	
Total change from 2023/24 to 2024/25			(73,815)
2024/25 balance			\$ 7,261,504
2025/26			
Interest		20,760	
Total change from 2024/25 to 2025/26			20,760
2025/26 balance			\$ 7,282,264

EXPENDITURES

Salaries, Wages, and Benefits:

- Step and Longevity increases for all employees of \$1,323,722 for 2024/25 and \$1,074,577 for 2025/26.
- Legislation passed in 2016 has resulted in statutory rate increases for the District's contribution to the State Teachers' Retirement System. The STRS rate remains unchanged from 23/24, however, costs are projected to decrease \$<519,859> due to the reduction in salaries after removing non-recurring COVID-19 funding sources. For 2025/26 again there is no STRS rate change, however, costs are projected to increase \$16,886 because of step-column costs increasing. The STRS governing board does have the authority to make rate changes in future years.
- Rates for the Public Employee Retirement System (PERS) are projected to increase; final approval of the rate by the CalPERS board is done usually in May of each year for the following year. At that time the actuarial assumptions and projected rates are also updated. For 2024/25 the increase of 1.02 percentage points the costs are projected to decrease \$<134,002> resulting from the removal of non-recurring salaries related to COVID-19 funding sources. For 2025/26 the projection is an increase of 0.60 percentage points, resulting in an increase of \$258,215 because of step-column costs increasing from 2024/25.
- The District annually projects attrition of 5.0 Certificated FTE's from retirements. The salary and benefit savings from these retirements, offset by salary and benefit costs for replacement employees, and continuing health benefits for the retirees, results in a decrease of \$<144,713> in 2024/25 and a decrease of \$<144,713> in 2025/26.
- Based on projected enrollment and hiring ratios, for 2024/25 there is a decrease in Certificated staff of 2.60 FTE a projected cost reduction of \$<197,434> due to the projected enrollment decline of 73 students from 2023/24. For 2025/26 there is a decrease of 1.10 FTE a projected decrease of \$<83,530> due to the projected enrollment decline of 31 students from 2024/25.
- The various COVID-19 grant funds authorized by both the federal and state government (CARES Act, ARP Act, AB86 as modified by AB130, AB130, AB182) are not ongoing revenue sources and are budgeted in the 2023/24 year. Any amounts unexpended will be carried over to be spent until the funding window for allowable grant expenditures expires. The Dean of Students, Nurse, and EL Academic Specialist positions are expected to continue once available ESSER III, and A-G Access fundings are exhausted, the projected associated cost is \$1,082,348.
- Based on increased salary costs for step-column movement, the 1% pre-funding of retiree health benefits increases by \$30,145 in 2024/25, and \$9,236 in 2025/26.
- Based on an actuarial study of the District's OPEB liability, the provision for the retiree health benefits pay as you go amount increases by \$16,451 in 2024/25, and increases by \$96,900 in 2025/26.
- In total, costs for salaries, wages, and benefits **decrease** from 2023/24 to 2024/25 by \$<6,039,888> and **increase** from 2024/25 to 2025/26 by \$847,892. All the changes noted above are summarized in the table on the following page.
- PLEASE NOTE: There are no COLA increases on salaries and benefits included for staff in 2024/25 or 2025/26, as these are subject to negotiations.

SALARIES, WAGES, AND BENEFITS			
2023/24 balance			\$ 130,141,410
2024/25			
Step-column costs		1,323,722	
Staffing decreases due to enrollment decline		(197,434)	
STRS no rate change		(519,859)	
PERS rate increase 1.02 percentage points		(134,002)	
CARES ACT:			
ESSER II		(280,912)	
ARP ACT:			
ESSER III		(3,775,638)	
ESSER III - Learning Loss		(1,279,126)	
AB86 as modified by AB130 Funds:			
ELO ESR 3 - Emergency		(27,771)	
ELO ESSER III State Reserve LL		(37,676)	
AB130 Funds:			
Educator Effectiveness		(261,451)	
A-G Access/Success Grant		(271,232)	
AB182 Funds:			
Learning Recovery Emergency Block Grant (LREBG)		(1,417,026)	
K12 Strong Workforce Grant		(133,933)	
Staffing increases due to projected funding change		1,082,348	
Lottery		(11,781)	
Increase in retiree health benefits prefunding		30,145	
Projected change in retiree health pay as you go		16,451	
Estimated annual retirements 5 FTE's		(144,713)	
Total change from 2023/24 to 2024/25			(6,039,888)
2024/25 balance			\$ 124,101,522
2025/26			
Step-column costs		1,074,577	
Staffing decreases due to enrollment decline		(83,530)	
STRS no rate change		16,886	
PERS increase 0.60 percentage points		258,215	
Lottery		(5,049)	
A-G Access/Success Grant		(374,631)	
Increase in retiree health benefits prefunding		9,236	
Projected change in retiree health pay as you go		96,900	
Estimated annual retirements 5 FTE's		(144,713)	
Total change from 2024/25 to 2025/26			847,892
2025/26 balance			\$ 124,949,414

Books and Supplies, Services, Capital Outlay

- Year to year changes in supplies, services, and capital outlay are summarized in the table below.

SUPPLIES, SERVICES, CAPITAL OUTLAY			
2023/24 balance			\$ 38,200,795
2024/25			
	Remove amounts added in the budget year that are non-recurring:		
	Adjust to spend balance of ARP Act funds:		
	ESSER III - Learning Loss	(351,000)	
	Adjust to spend balance of AB86 as modified by AB130 funds:		
	ELO ESR 3 - Learning Loss	(63,516)	
	Adjust to spend balance of AB130 funds:		
	Educator Effectiveness	(150,000)	
	Adjust to spend balance of AB128 funds:		
	Learning Recovery Emergency Block Grant (LREMG)	(2,054,000)	
	Increase based on projected increases due to State categorical COLA associated with revenue sources that, in whole or part, continue in subsequent year:		
	Ag Incentive Grant	6,200	
	CTEIG Grant	38,840	
	Projected increases in California CPI 3.02%	820,745	
	Provision for increased LCAP expenditures to serve FRPMEL population, based on projected changed in UPP % and Supplemental/Concentration grant	488,271	
	School site allocations based on ADA increase		
	School site allocation reduction based on ADA decrease	(6,205)	
	Elections Expense (occurs every other year in even-numbered years)	79,500	
	Actuarial & self insurance study (bi-annual)	7,500	
	Adjust projected expenditure in restricted programs subject to available funding	(36,578)	
	Eliminate expenditures related to One Time Block Grant		
	Total change from 2023/24 to 2024/25		(1,220,243)
2024/25 balance			\$ 36,980,552
2025/26			
	Increase based on projected increases due to State categorical COLA associated with revenue sources that, in whole or part, continue in subsequent year:		
	Ag Incentive grant	5,381	
	CTEIG Grant	33,920	
	School site allocation reduction based on ADA decrease	(8,840)	
	Elections Expense (occurs every other year in even-numbered years)	(79,500)	
	Actuarial & self insurance study (bi-annual)	(7,500)	
	Provision for increased LCAP expenditures to serve FRPMEL population, based on projected changed in UPP % and Supplemental/Concentration grant	286,061	
	Projected increases in California CPI 2.64%	745,182	
	Adjust projected expenditure in restricted programs subject to available funding	42,565	
	Total change from 2024/25 to 2025/26		1,017,269
2025/26 balance			\$ 37,997,821

Other Outgo

- Included in Other Outgo is the District's required payment for Certificates of Participation ("COPs") debt service, in support of a variety of energy management, conservation, and

- retrofit projects throughout the District. Amounts projected in accordance with debt service schedules are \$379,643 in 2023/24. In accordance with the debt service schedule, the final payment on the COPS obligation is due in June of 2024.
- Also included in Other Outgo are amounts paid to the Santa Barbara County Education Office for services provided under the Districts LCAP plan. These services include shared costs for Fitzgerald Community School. The total amount included in the budget year for these services is \$760,000 and it remains unchanged in the two subsequent years.
 - Also included in Other Outgo, Special Education, and TLC program allocations from SELPA funding model, amounts paid to the Santa Barbara County SELPA for regional housing, and non-public school costs. Amounts are projected to remain unchanged in the two subsequent years.
 - The indirect cost component of Other Outgo decreases \$<155,699> in 2024/25 and decrease \$<24,166> in 2025/26.

Other Financing Uses

- In support of year four (of six) for a bus replacement plan, the budget year reflects a transfer in of \$426,300 from the District's Special Reserve Non-Capital Outlay Fund. This transfer is continued for the subsequent two years.
- The budget year includes commitments totaling \$21,878,088.96 for certificated medial savings, to accommodate growth/reduce density, alternative education expansion / wellness centers, textbook adoption, and a student technology refresh.
- The budget year includes transfers out of \$375,000 in support of the District's facilities and deferred maintenance projects. Note that funding for deferred maintenance, formerly a "Tier III" categorical program, was eliminated due to the LCFF funding formula. This transfer is continued for the subsequent two years.

PLEASE NOTE: This projection is based on assumptions and factors from existing current law, as well as proposals contained in the Governor's May Revise Budget. The Legislature has yet to take action on the Governor's proposal, so some or all of the factors and assumptions used may change when the state budget is officially adopted into law. If any of the factors or assumptions used are significantly different when the state budget is officially adopted into law, the District will have a 45-day period to adjust its budget accordingly. Otherwise, the next budget revision for the District will be the "First Interim Revised Budget" based on actual results through October 31, and required to be presented to the Board on or before December 15.

SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT			
2023-24 ADOPTED BUDGET			
SB 858 RESERVE REQUIREMENT CALCULATIONS & DISCLOSURE			
	2023-24	2024-25	2025-26
Minimum Reserve Level Required (3%)	\$ 5,199,350	\$ 4,818,017	\$ 4,878,292
Reserve Level in District's budget	\$ 5,199,350	\$ 4,818,017	\$ 4,878,292
Amount in excess of minimum			
General Fund	9,865,784	15,425,036	20,356,520
Fund 17 Special Reserve	2,237,156	1,822,042	1,404,852
Total amount in excess of minimum	\$ 12,102,941	\$ 17,247,078	\$ 21,761,372
<p>In Fund 17, Special Reserve, amounts in this fund are earmarked for costs associated with opening a new school, that cannot be paid with bond funds. \$941,596 are assigned for a six year bus replacement plan the two out years are adjusted for an estimated transfer of \$426,300 per year. The bus replacement plan was implemented beginning in fiscal year 2020-21 through 2025-26.</p>			

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	131,773,643.00	2,449,822.00	134,223,465.00	140,934,826.41	2,662,160.00	143,596,986.41	7.0%
2) Federal Revenue		8100-8299	0.00	17,816,953.42	17,816,953.42	0.00	11,798,241.92	11,798,241.92	-33.8%
3) Other State Revenue		8300-8599	2,076,786.19	28,406,602.69	30,483,388.88	2,085,552.10	7,306,000.15	9,391,552.25	-69.2%
4) Other Local Revenue		8600-8799	1,497,325.34	6,002,992.24	7,500,317.58	1,474,626.67	5,860,692.00	7,335,318.67	-2.2%
5) TOTAL, REVENUES			135,347,754.53	54,676,370.35	190,024,124.88	144,495,005.18	27,627,094.07	172,122,099.25	-9.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	48,000,420.73	12,174,422.74	60,174,843.47	47,715,124.80	12,920,225.54	60,635,350.34	0.8%
2) Classified Salaries		2000-2999	18,100,774.05	7,877,772.08	25,978,546.13	17,622,561.49	8,643,576.06	26,266,137.55	1.1%
3) Employee Benefits		3000-3999	25,959,168.35	13,456,869.09	39,416,037.44	28,781,781.97	14,458,140.12	43,239,922.09	9.7%
4) Books and Supplies		4000-4999	11,400,585.23	9,586,196.82	20,986,782.05	8,602,903.31	2,002,631.19	10,605,534.50	-49.5%
5) Services and Other Operating Expenditures		5000-5999	12,870,192.52	25,948,582.35	38,818,774.87	18,497,547.73	5,755,943.47	24,253,491.20	-37.5%
6) Capital Outlay		6000-6999	5,434,252.82	1,058,156.78	6,492,409.60	2,966,769.23	375,000.00	3,341,769.23	-48.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	872,161.22	2,870,374.00	3,742,535.22	1,139,642.65	3,476,912.00	4,616,554.65	23.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,200,054.58)	2,075,668.11	(124,386.47)	(1,601,316.36)	1,579,234.71	(22,081.65)	-82.2%
9) TOTAL, EXPENDITURES			120,437,500.34	75,048,041.97	195,485,542.31	123,725,014.82	49,211,663.09	172,936,677.91	-11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,910,254.19	(20,371,671.62)	(5,461,417.43)	20,769,990.36	(21,584,569.02)	(814,578.66)	-85.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	426,300.00	0.00	426,300.00	426,300.00	0.00	426,300.00	0.0%
b) Transfers Out		7600-7629	439,739.74	375,000.00	814,739.74	0.00	375,000.00	375,000.00	-54.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,553,442.69)	14,553,442.69	0.00	(21,169,221.69)	21,169,221.69	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,566,882.43)	14,178,442.69	(388,439.74)	(20,742,921.69)	20,794,221.69	51,300.00	-113.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			343,371.76	(6,193,228.93)	(5,849,857.17)	27,068.67	(790,347.33)	(763,278.66)	-87.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	33,015,636.48	8,254,418.37	41,270,054.85	37,339,079.24	2,061,189.44	39,400,268.68	-4.5%
b) Audit Adjustments		9793	3,980,071.00	0.00	3,980,071.00	0.00	0.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			36,995,707.48	8,254,418.37	45,250,125.85	37,339,079.24	2,061,189.44	39,400,268.68	-12.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,995,707.48	8,254,418.37	45,250,125.85	37,339,079.24	2,061,189.44	39,400,268.68	-12.9%
2) Ending Balance, June 30 (E + F1e)			37,339,079.24	2,061,189.44	39,400,268.68	37,366,147.91	1,270,842.11	38,636,990.02	-1.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	403,469.53	0.00	403,469.53	404,034.79	0.00	404,034.79	0.1%
Prepaid Items		9713	3,747.12	0.00	3,747.12	3,889.41	0.00	3,889.41	3.8%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,061,189.44	2,061,189.44	0.00	1,270,842.11	1,270,842.11	-38.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	18,043,065.64	0.00	18,043,065.64	21,878,088.96	0.00	21,878,088.96	21.3%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,158,804.60	0.00	6,158,804.60	5,199,350.34	0.00	5,199,350.34	-15.6%
Unassigned/Unappropriated Amount		9790	12,714,992.35	0.00	12,714,992.35	9,865,784.41	0.00	9,865,784.41	-22.4%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	51,165,357.48	11,227,803.79	62,393,161.27				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,732,720.00)	0.00	(1,732,720.00)				
b) in Banks		9120	0.00	219,152.14	219,152.14				
c) in Revolving Cash Account		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent/Trustee		9135	70,536.31	0.00	70,536.31				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,152,942.28	0.00	1,152,942.28				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	9,998.30	0.00	9,998.30				
6) Stores		9320	403,469.53	0.00	403,469.53				
7) Prepaid Expenditures		9330	3,747.12	0.00	3,747.12				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			51,088,331.02	11,446,955.93	62,535,286.95				
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	1,251,928.83	0.00	1,251,928.83				
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	(149,511.00)	(149,511.00)				
6) TOTAL, LIABILITIES			1,251,928.83	(149,511.00)	1,102,417.83				
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)			49,836,402.19	11,596,466.93	61,432,869.12				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	65,052,266.00	0.00	65,052,266.00	70,247,721.41	0.00	70,247,721.41	8.0%
Education Protection Account State Aid - Current Year		8012	20,803,636.50	0.00	20,803,636.50	24,769,364.50	0.00	24,769,364.50	19.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	135,086.00	0.00	135,086.00	135,086.00	0.00	135,086.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	35,536,283.00	0.00	35,536,283.00	35,536,283.00	0.00	35,536,283.00	0.0%
Unsecured Roll Taxes		8042	1,273,115.00	0.00	1,273,115.00	1,273,115.00	0.00	1,273,115.00	0.0%
Prior Years' Taxes		8043	136,353.00	0.00	136,353.00	136,353.00	0.00	136,353.00	0.0%
Supplemental Taxes		8044	2,545,154.00	0.00	2,545,154.00	2,545,154.00	0.00	2,545,154.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,059,562.00	0.00	6,059,562.00	6,059,562.00	0.00	6,059,562.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	228,461.00	0.00	228,461.00	228,461.00	0.00	228,461.00	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	7,308.50	0.00	7,308.50	7,308.50	0.00	7,308.50	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(3,582.00)	0.00	(3,582.00)	(3,582.00)	0.00	(3,582.00)	0.0%
Subtotal, LCFF Sources			131,773,643.00	0.00	131,773,643.00	140,934,826.41	0.00	140,934,826.41	7.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	2,449,822.00	2,449,822.00	0.00	2,662,160.00	2,662,160.00	8.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			131,773,643.00	2,449,822.00	134,223,465.00	140,934,826.41	2,662,160.00	143,596,986.41	7.0%
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	1,552,084.00	1,552,084.00	0.00	1,670,996.00	1,670,996.00	7.7%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	106,200.00	106,200.00	New
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,125,024.17	2,125,024.17		1,825,234.00	1,825,234.00	-14.1%
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		287,653.00	287,653.00		276,960.00	276,960.00	-3.7%
Title III, Part A, Immigrant Student Program	4201	8290		73,014.86	73,014.86		57,625.00	57,625.00	-21.1%
Title III, Part A, English Learner Program	4203	8290		318,877.30	318,877.30		190,778.00	190,778.00	-40.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		639,237.66	639,237.66		468,729.00	468,729.00	-26.7%
Career and Technical Education	3500-3599	8290		250,579.00	250,579.00		355,105.00	355,105.00	41.7%
All Other Federal Revenue	All Other	8290	0.00	12,570,483.43	12,570,483.43	0.00	6,846,614.92	6,846,614.92	-45.5%
TOTAL, FEDERAL REVENUE			0.00	17,816,953.42	17,816,953.42	0.00	11,798,241.92	11,798,241.92	-33.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	656,098.00	656,098.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	568,246.50	0.00	568,246.50	623,163.00	0.00	623,163.00	9.7%
Lottery - Unrestricted and Instructional Materials		8560	1,493,539.69	588,630.35	2,082,170.04	1,454,389.10	573,200.41	2,027,589.51	-2.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		2,177,986.55	2,177,986.55		1,004,805.00	1,004,805.00	-53.9%
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	15,000.00	24,983,887.79	24,998,887.79	8,000.00	5,727,994.74	5,735,994.74	-77.1%
TOTAL, OTHER STATE REVENUE			2,076,786.19	28,406,602.69	30,483,388.88	2,085,552.10	7,306,000.15	9,391,552.25	-69.2%
OTHER LOCAL REVENUE									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	615,000.00	0.00	615,000.00	722,000.00	0.00	722,000.00	17.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	25,400.00	0.00	25,400.00	12,400.00	0.00	12,400.00	-51.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	25,000.00	0.00	25,000.00	50,000.00	0.00	50,000.00	100.0%
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	831,925.34	34,534.24	866,459.58	690,226.67	0.00	690,226.67	-20.3%
Tuition		8710	0.00	1,430,736.00	1,430,736.00	0.00	1,433,641.00	1,433,641.00	0.2%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		4,537,722.00	4,537,722.00		4,427,051.00	4,427,051.00	-2.4%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,497,325.34	6,002,992.24	7,500,317.58	1,474,626.67	5,860,692.00	7,335,318.67	-2.2%
TOTAL, REVENUES			135,347,754.53	54,676,370.35	190,024,124.88	144,495,005.18	27,627,094.07	172,122,099.25	-9.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	37,455,848.14	8,730,767.03	46,186,615.17	38,269,492.33	8,510,862.15	46,780,354.48	1.3%
Certificated Pupil Support Salaries		1200	3,377,028.10	1,464,787.49	4,841,815.59	3,713,923.70	1,937,060.20	5,650,983.90	16.7%
Certificated Supervisors' and Administrators' Salaries		1300	4,129,302.96	779,357.80	4,908,660.76	4,145,380.47	925,491.29	5,070,871.76	3.3%
Other Certificated Salaries		1900	3,038,241.53	1,199,510.42	4,237,751.95	1,586,328.30	1,546,811.90	3,133,140.20	-26.1%
TOTAL, CERTIFICATED SALARIES			48,000,420.73	12,174,422.74	60,174,843.47	47,715,124.80	12,920,225.54	60,635,350.34	0.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	849,036.12	3,924,273.44	4,773,309.56	968,955.70	4,536,114.65	5,505,070.35	15.3%
Classified Support Salaries		2200	10,860,416.69	2,712,745.04	13,573,161.73	10,062,738.76	2,899,060.94	12,961,799.70	-4.5%
Classified Supervisors' and Administrators' Salaries		2300	1,831,685.56	453,904.37	2,285,589.93	1,676,117.68	566,385.78	2,242,503.46	-1.9%
Clerical, Technical and Office Salaries		2400	4,473,586.58	521,645.68	4,995,232.26	4,840,574.35	512,388.71	5,352,963.06	7.2%
Other Classified Salaries		2900	86,049.10	265,203.55	351,252.65	74,175.00	129,625.98	203,800.98	-42.0%
TOTAL, CLASSIFIED SALARIES			18,100,774.05	7,877,772.08	25,978,546.13	17,622,561.49	8,643,576.06	26,266,137.55	1.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,645,582.37	7,369,448.87	16,015,031.24	8,904,013.22	7,052,562.56	15,956,575.78	-0.4%
PERS		3201-3202	4,137,127.92	2,213,563.02	6,350,690.94	4,749,079.22	2,520,601.38	7,269,680.60	14.5%
OASDI/Medicare/Alternative		3301-3302	1,945,170.06	842,419.46	2,787,589.52	2,064,784.95	902,532.71	2,967,317.66	6.4%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	9,017,042.78	2,701,637.65	11,718,680.43	11,048,374.96	3,726,434.58	14,774,809.54	26.1%
Unemployment Insurance		3501-3502	309,533.71	97,206.11	406,739.82	32,219.09	10,576.51	42,795.60	-89.5%
Workers' Compensation		3601-3602	718,828.97	226,242.55	945,071.52	732,701.89	241,284.38	973,986.27	3.1%
OPEB, Allocated		3701-3702	456,062.46	6,351.43	462,413.89	486,866.60	4,148.00	491,014.60	6.2%
OPEB, Active Employees		3751-3752	702,195.00	0.00	702,195.00	737,742.00	0.00	737,742.00	5.1%
Other Employee Benefits		3901-3902	27,625.08	0.00	27,625.08	26,000.04	0.00	26,000.04	-5.9%
TOTAL, EMPLOYEE BENEFITS			25,959,168.35	13,456,869.09	39,416,037.44	28,781,781.97	14,458,140.12	43,239,922.09	9.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,083,890.55	2,350,103.43	3,433,993.98	115,000.00	573,200.41	688,200.41	-80.0%
Books and Other Reference Materials		4200	20,000.00	0.00	20,000.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	5,547,644.48	6,041,056.08	11,588,700.56	5,651,829.92	1,086,982.35	6,738,812.27	-41.9%
Noncapitalized Equipment		4400	4,749,050.20	1,195,037.31	5,944,087.51	2,836,073.39	342,448.43	3,178,521.82	-46.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,400,585.23	9,586,196.82	20,986,782.05	8,602,903.31	2,002,631.19	10,605,534.50	-49.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,774,723.10	5,287,919.97	7,062,643.07	1,721,359.54	3,794,882.52	5,516,242.06	-21.9%
Travel and Conferences		5200	673,156.58	868,098.41	1,541,254.99	2,991,876.25	646,980.21	3,638,856.46	136.1%
Dues and Memberships		5300	138,006.38	222,793.88	360,800.26	112,625.15	11,521.00	124,146.15	-65.6%
Insurance		5400 - 5450	1,172,157.00	0.00	1,172,157.00	1,440,685.09	0.00	1,440,685.09	22.9%
Operations and Housekeeping Services		5500	2,407,786.21	0.00	2,407,786.21	2,572,635.50	0.00	2,572,635.50	6.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,809,785.74	571,371.83	2,381,157.57	1,861,583.26	337,300.00	2,198,883.26	-7.7%
Transfers of Direct Costs		5710	(86,784.19)	86,784.19	0.00	(75,050.00)	75,050.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,500.00)	0.00	(1,500.00)	(1,500.00)	0.00	(1,500.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,586,883.46	18,887,640.99	23,474,524.45	7,484,091.53	869,707.40	8,353,798.93	-64.4%
Communications		5900	395,978.24	23,973.08	419,951.32	389,241.41	20,502.34	409,743.75	-2.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,870,192.52	25,948,582.35	38,818,774.87	18,497,547.73	5,755,943.47	24,253,491.20	-37.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	41,760.00	0.00	41,760.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	613,376.67	153,512.63	766,889.30	0.00	0.00	0.00	-100.0%
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	3,087,687.90	851,621.24	3,939,309.14	1,482,804.23	375,000.00	1,857,804.23	-52.8%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	1,691,428.25	53,022.91	1,744,451.16	1,483,965.00	0.00	1,483,965.00	-14.9%
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			5,434,252.82	1,058,156.78	6,492,409.60	2,966,769.23	375,000.00	3,341,769.23	-48.5%
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	1,372,468.00	1,372,468.00	0.00	1,428,272.00	1,428,272.00	4.1%
Payments to County Offices		7142	425,000.00	1,352,583.00	1,777,583.00	760,000.00	2,048,640.00	2,808,640.00	58.0%
Payments to JPAs		7143	0.00	145,323.00	145,323.00	0.00	0.00	0.00	-100.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		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	22,705.41	0.00	22,705.41	9,051.74	0.00	9,051.74	-60.1%
Other Debt Service - Principal		7439	424,455.81	0.00	424,455.81	370,590.91	0.00	370,590.91	-12.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			872,161.22	2,870,374.00	3,742,535.22	1,139,642.65	3,476,912.00	4,616,554.65	23.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(2,075,668.11)	2,075,668.11	0.00	(1,579,234.71)	1,579,234.71	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(124,386.47)	0.00	(124,386.47)	(22,081.65)	0.00	(22,081.65)	-82.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,200,054.58)	2,075,668.11	(124,386.47)	(1,601,316.36)	1,579,234.71	(22,081.65)	-82.2%
TOTAL, EXPENDITURES			120,437,500.34	75,048,041.97	195,485,542.31	123,725,014.82	49,211,663.09	172,936,677.91	-11.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	426,300.00	0.00	426,300.00	426,300.00	0.00	426,300.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			426,300.00	0.00	426,300.00	426,300.00	0.00	426,300.00	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	439,739.74	0.00	439,739.74	0.00	0.00	0.00	-100.0%
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	0.00	375,000.00	375,000.00	0.00	375,000.00	375,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			439,739.74	375,000.00	814,739.74	0.00	375,000.00	375,000.00	-54.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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									

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(14,553,442.69)	14,553,442.69	0.00	(21,169,221.69)	21,169,221.69	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			(14,553,442.69)	14,553,442.69	0.00	(21,169,221.69)	21,169,221.69	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(14,566,882.43)	14,178,442.69	(388,439.74)	(20,742,921.69)	20,794,221.69	51,300.00	-113.2%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	131,773,643.00	2,449,822.00	134,223,465.00	140,934,826.41	2,662,160.00	143,596,986.41	7.0%
2) Federal Revenue		8100-8299	0.00	17,816,953.42	17,816,953.42	0.00	11,798,241.92	11,798,241.92	-33.8%
3) Other State Revenue		8300-8599	2,076,786.19	28,406,602.69	30,483,388.88	2,085,552.10	7,306,000.15	9,391,552.25	-69.2%
4) Other Local Revenue		8600-8799	1,497,325.34	6,002,992.24	7,500,317.58	1,474,626.67	5,860,692.00	7,335,318.67	-2.2%
5) TOTAL, REVENUES			135,347,754.53	54,676,370.35	190,024,124.88	144,495,005.18	27,627,094.07	172,122,099.25	-9.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		60,900,515.23	31,324,117.96	92,224,633.19	60,366,398.66	25,393,867.45	85,760,266.11	-7.0%
2) Instruction - Related Services	2000-2999		17,339,088.67	24,033,800.34	41,372,889.01	19,382,369.55	5,872,953.75	25,255,323.30	-39.0%
3) Pupil Services	3000-3999		16,525,675.93	7,531,707.62	24,057,383.55	16,446,850.79	6,316,221.73	22,763,072.52	-5.4%
4) Ancillary Services	4000-4999		3,650,107.94	481,443.00	4,131,550.94	4,265,904.90	388,669.00	4,654,573.90	12.7%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		7,189,037.61	2,157,164.11	9,346,201.72	7,156,054.70	1,657,462.71	8,813,517.41	-5.7%
8) Plant Services	8000-8999		13,960,913.74	6,649,434.94	20,610,348.68	14,967,793.57	6,105,576.45	21,073,370.02	2.2%
9) Other Outgo	9000-9999	Except 7600-7699	872,161.22	2,870,374.00	3,742,535.22	1,139,642.65	3,476,912.00	4,616,554.65	23.4%
10) TOTAL, EXPENDITURES			120,437,500.34	75,048,041.97	195,485,542.31	123,725,014.82	49,211,663.09	172,936,677.91	-11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,910,254.19	(20,371,671.62)	(5,461,417.43)	20,769,990.36	(21,584,569.02)	(814,578.66)	-85.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	426,300.00	0.00	426,300.00	426,300.00	0.00	426,300.00	0.0%
b) Transfers Out		7600-7629	439,739.74	375,000.00	814,739.74	0.00	375,000.00	375,000.00	-54.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,553,442.69)	14,553,442.69	0.00	(21,169,221.69)	21,169,221.69	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,566,882.43)	14,178,442.69	(388,439.74)	(20,742,921.69)	20,794,221.69	51,300.00	-113.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			343,371.76	(6,193,228.93)	(5,849,857.17)	27,068.67	(790,347.33)	(763,278.66)	-87.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	33,015,636.48	8,254,418.37	41,270,054.85	37,339,079.24	2,061,189.44	39,400,268.68	-4.5%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	3,980,071.00	0.00	3,980,071.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			36,995,707.48	8,254,418.37	45,250,125.85	37,339,079.24	2,061,189.44	39,400,268.68	-12.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,995,707.48	8,254,418.37	45,250,125.85	37,339,079.24	2,061,189.44	39,400,268.68	-12.9%
2) Ending Balance, June 30 (E + F1e)			37,339,079.24	2,061,189.44	39,400,268.68	37,366,147.91	1,270,842.11	38,636,990.02	-1.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	403,469.53	0.00	403,469.53	404,034.79	0.00	404,034.79	0.1%
Prepaid Items		9713	3,747.12	0.00	3,747.12	3,889.41	0.00	3,889.41	3.8%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,061,189.44	2,061,189.44	0.00	1,270,842.11	1,270,842.11	-38.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	18,043,065.64	0.00	18,043,065.64	21,878,088.96	0.00	21,878,088.96	21.3%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,158,804.60	0.00	6,158,804.60	5,199,350.34	0.00	5,199,350.34	-15.6%
Unassigned/Unappropriated Amount		9790	12,714,992.35	0.00	12,714,992.35	9,865,784.41	0.00	9,865,784.41	-22.4%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6230	California Clean Energy Jobs Act	126,617.99	126,617.99
7412	A-G Access/Success Grant	1,060,367.55	270,020.22
7413	A-G Learning Loss Mitigation Grant	655,051.76	655,051.76
9010	Other Restricted Local	219,152.14	219,152.14
Total, Restricted Balance		2,061,189.44	1,270,842.11

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,508,628.45	1,508,628.45	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,508,628.45	1,508,628.45	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,508,628.45	1,508,628.45	0.0%
2) Ending Balance, June 30 (E + F1e)			1,508,628.45	1,508,628.45	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,020.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,507,608.45	1,508,628.45	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		9111	0.00		
b) in Banks					
		9120	1,507,608.45		
c) in Revolving Cash Account					
		9130	1,020.00		
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					
			1,508,628.45		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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)			1,508,628.45		
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%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
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					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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%
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			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,508,628.45	1,508,628.45	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,508,628.45	1,508,628.45	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,508,628.45	1,508,628.45	0.0%
2) Ending Balance, June 30 (E + F1e)			1,508,628.45	1,508,628.45	0.0%
Components of Ending Fund Balance					

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
a) Nonspendable					
Revolving Cash		9711	1,020.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,507,608.45	1,508,628.45	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	1,507,608.45	1,508,628.45
Total, Restricted Balance		1,507,608.45	1,508,628.45

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	5,428,100.00	5,545,500.00	2.2%
3) Other State Revenue		8300-8599	1,537,033.00	1,420,500.00	-7.6%
4) Other Local Revenue		8600-8799	43,540.04	56,000.00	28.6%
5) TOTAL, REVENUES			7,008,673.04	7,022,000.00	0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,397,427.51	1,571,059.30	12.4%
3) Employee Benefits		3000-3999	595,365.65	617,040.58	3.6%
4) Books and Supplies		4000-4999	3,133,000.00	3,698,000.00	18.0%
5) Services and Other Operating Expenditures		5000-5999	158,900.00	166,100.00	4.5%
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	124,386.47	22,081.65	-82.2%
9) TOTAL, EXPENDITURES			5,409,079.63	6,074,281.53	12.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,599,593.41	947,718.47	-40.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			1,599,593.41	947,718.47	-40.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,746,711.22	5,346,304.63	42.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,746,711.22	5,346,304.63	42.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,746,711.22	5,346,304.63	42.7%
2) Ending Balance, June 30 (E + F1e)					
			5,346,304.63	6,294,023.10	17.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	66,239.53	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	5,271,081.18	6,285,039.18	19.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,983.92	8,983.92	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					
1) Fair Value Adjustment to Cash in County Treasury		9110	3,691,575.12		
		9111	(79,722.00)		
b) in Banks		9120	2,500.05		
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	66,239.53		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,680,592.70		
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	1,094.83		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,998.30		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			11,093.13		
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)			3,669,499.57		
FEDERAL REVENUE					
Child Nutrition Programs		8220	5,428,100.00	5,545,500.00	2.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,428,100.00	5,545,500.00	2.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,537,033.00	1,420,500.00	-7.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,537,033.00	1,420,500.00	-7.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,080.24	10,000.00	825.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	34,000.00	46,000.00	35.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,459.80	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			43,540.04	56,000.00	28.6%
TOTAL, REVENUES			7,008,673.04	7,022,000.00	0.2%
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	1,063,892.55	1,183,559.34	11.2%
Classified Supervisors' and Administrators' Salaries		2300	138,534.96	134,499.96	-2.9%
Clerical, Technical and Office Salaries		2400	1,000.00	0.00	-100.0%
Other Classified Salaries		2900	194,000.00	253,000.00	30.4%
TOTAL, CLASSIFIED SALARIES			1,397,427.51	1,571,059.30	12.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	310,592.29	308,811.69	-0.6%
OASDI/Medicare/Alternative		3301-3302	104,778.94	98,569.01	-5.9%
Health and Welfare Benefits		3401-3402	157,241.12	191,488.92	21.8%
Unemployment Insurance		3501-3502	6,849.35	644.30	-90.6%
Workers' Compensation		3601-3602	15,903.95	17,526.66	10.2%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			595,365.65	617,040.58	3.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	95,000.00	116,000.00	22.1%
Noncapitalized Equipment		4400	53,000.00	65,000.00	22.6%
Food		4700	2,985,000.00	3,517,000.00	17.8%
TOTAL, BOOKS AND SUPPLIES			3,133,000.00	3,698,000.00	18.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,200.00	6,200.00	47.6%
Dues and Memberships		5300	3,000.00	3,000.00	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	26,600.00	26,700.00	0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,500.00	1,500.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	121,100.00	126,200.00	4.2%
Communications		5900	2,500.00	2,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			158,900.00	166,100.00	4.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	124,386.47	22,081.65	-82.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			124,386.47	22,081.65	-82.2%
TOTAL, EXPENDITURES			5,409,079.63	6,074,281.53	12.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,428,100.00	5,545,500.00	2.2%
3) Other State Revenue		8300-8599	1,537,033.00	1,420,500.00	-7.6%
4) Other Local Revenue		8600-8799	43,540.04	56,000.00	28.6%
5) TOTAL, REVENUES			7,008,673.04	7,022,000.00	0.2%
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		5,284,693.16	6,052,199.88	14.5%
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		124,386.47	22,081.65	-82.2%
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			5,409,079.63	6,074,281.53	12.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,599,593.41	947,718.47	-40.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			1,599,593.41	947,718.47	-40.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,746,711.22	5,346,304.63	42.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,746,711.22	5,346,304.63	42.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,746,711.22	5,346,304.63	42.7%
2) Ending Balance, June 30 (E + F1e)			5,346,304.63	6,294,023.10	17.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	66,239.53	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,271,081.18	6,285,039.18	19.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,983.92	8,983.92	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)	4,509,472.75	5,559,321.43
5330	Child Nutrition: Summer Food Service Program Operations	761,608.43	725,717.75
Total, Restricted Balance		5,271,081.18	6,285,039.18

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	2,800.00	3,300.00	17.9%
5) TOTAL, REVENUES			2,800.00	3,300.00	17.9%
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	89,071.36	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	355,551.15	24,000.00	-93.2%
6) Capital Outlay		6000-6999	193,623.50	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			638,246.01	24,000.00	-96.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(635,446.01)	(20,700.00)	-96.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	375,000.00	375,000.00	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			375,000.00	375,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(260,446.01)	354,300.00	-236.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	400,657.58	140,211.57	-65.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,657.58	140,211.57	-65.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			400,657.58	140,211.57	-65.0%
2) Ending Balance, June 30 (E + F1e)			140,211.57	494,511.57	252.7%
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	140,211.57	494,511.57	252.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	(15,498.00)		
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					
9150					
3) Accounts Receivable					
9200					
9200					
4) Due from Grantor Government					
9290					
9290					

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			169,946.56		
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)			169,946.56		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,800.00	3,300.00	17.9%
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			2,800.00	3,300.00	17.9%
TOTAL, REVENUES			2,800.00	3,300.00	17.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	89,071.36	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			89,071.36	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	305,879.05	24,000.00	-92.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	49,672.10	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			355,551.15	24,000.00	-93.2%
CAPITAL OUTLAY					
Land Improvements		6170	193,623.50	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			193,623.50	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			638,246.01	24,000.00	-96.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	375,000.00	375,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			375,000.00	375,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			375,000.00	375,000.00	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	2,800.00	3,300.00	17.9%
5) TOTAL, REVENUES			2,800.00	3,300.00	17.9%
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		638,246.01	24,000.00	-96.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			638,246.01	24,000.00	-96.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(635,446.01)	(20,700.00)	-96.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	375,000.00	375,000.00	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			375,000.00	375,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(260,446.01)	354,300.00	-236.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	400,657.58	140,211.57	-65.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,657.58	140,211.57	-65.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			400,657.58	140,211.57	-65.0%
2) Ending Balance, June 30 (E + F1e)			140,211.57	494,511.57	252.7%
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	140,211.57	494,511.57	252.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	44,000.00	40,000.00	-9.1%
5) TOTAL, REVENUES			44,000.00	40,000.00	-9.1%
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)			44,000.00	40,000.00	-9.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	426,300.00	426,300.00	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			(426,300.00)	(426,300.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(382,300.00)	(386,300.00)	1.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,005,756.34	2,623,456.34	-12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,005,756.34	2,623,456.34	-12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,005,756.34	2,623,456.34	-12.7%
2) Ending Balance, June 30 (E + F1e)			2,623,456.34	2,237,156.34	-14.7%
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	2,623,456.34	2,237,156.34	-14.7%
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	2,716,217.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	(105,410.00)		
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			2,610,807.19		
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)			2,610,807.19		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	44,000.00	40,000.00	-9.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,000.00	40,000.00	-9.1%
TOTAL, REVENUES			44,000.00	40,000.00	-9.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	426,300.00	426,300.00	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			426,300.00	426,300.00	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)			(426,300.00)	(426,300.00)	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	44,000.00	40,000.00	-9.1%
5) TOTAL, REVENUES			44,000.00	40,000.00	-9.1%
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)			44,000.00	40,000.00	-9.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	426,300.00	426,300.00	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			(426,300.00)	(426,300.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(382,300.00)	(386,300.00)	1.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,005,756.34	2,623,456.34	-12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,005,756.34	2,623,456.34	-12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,005,756.34	2,623,456.34	-12.7%
2) Ending Balance, June 30 (E + F1e)			2,623,456.34	2,237,156.34	-14.7%
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	2,623,456.34	2,237,156.34	-14.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	503,000.00	166,000.00	-67.0%
5) TOTAL, REVENUES			503,000.00	166,000.00	-67.0%
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	81,292.25	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	47,119.53	0.00	-100.0%
6) Capital Outlay		6000-6999	28,888,575.01	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,016,986.79	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,513,986.79)	166,000.00	-100.6%
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)			(28,513,986.79)	166,000.00	-100.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,963,337.11	9,449,350.32	-75.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,963,337.11	9,449,350.32	-75.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,963,337.11	9,449,350.32	-75.1%
2) Ending Balance, June 30 (E + F1e)			9,449,350.32	9,615,350.32	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,441,902.15	9,607,902.15	1.8%
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	7,448.17	7,448.17	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	18,530,433.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,432,346.00)		
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			17,098,087.46		
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	3.45		
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			3.45		
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)			17,098,084.01		
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	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	503,000.00	166,000.00	-67.0%
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			503,000.00	166,000.00	-67.0%
TOTAL, REVENUES			503,000.00	166,000.00	-67.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,683.97	0.00	-100.0%
Noncapitalized Equipment		4400	78,608.28	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			81,292.25	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	24,918.03	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	22,201.50	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			47,119.53	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	32,137.43	0.00	-100.0%
Land Improvements		6170	35,166.75	0.00	-100.0%
Buildings and Improvements of Buildings		6200	27,283,681.19	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,537,589.64	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			28,888,575.01	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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			29,016,986.79	0.00	-100.0%
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: 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)			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	503,000.00	166,000.00	-67.0%
5) TOTAL, REVENUES			503,000.00	166,000.00	-67.0%
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		29,016,986.79	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			29,016,986.79	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(28,513,986.79)	166,000.00	-100.6%
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)			(28,513,986.79)	166,000.00	-100.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,963,337.11	9,449,350.32	-75.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,963,337.11	9,449,350.32	-75.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,963,337.11	9,449,350.32	-75.1%
2) Ending Balance, June 30 (E + F1e)			9,449,350.32	9,615,350.32	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,441,902.15	9,607,902.15	1.8%
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	7,448.17	7,448.17	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	9,441,902.15	9,607,902.15
Total, Restricted Balance		9,441,902.15	9,607,902.15

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,720,000.00	1,615,500.00	-6.1%
5) TOTAL, REVENUES			1,720,000.00	1,615,500.00	-6.1%
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	2,062,900.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	735,116.15	258,040.04	-64.9%
6) Capital Outlay		6000-6999	2,298,356.12	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	89,943.12	87,461.69	-2.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,186,315.39	345,501.73	-93.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,466,315.39)	1,269,998.27	-136.6%
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)			(3,466,315.39)	1,269,998.27	-136.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,793,788.97	327,473.58	-91.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,793,788.97	327,473.58	-91.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,793,788.97	327,473.58	-91.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	997,245.19	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	687,688.35	600,226.66	-12.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(360,214.77)	0.00	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,197,084.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	(126,806.00)		
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			2,070,278.10		
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)			2,070,278.10		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	45,000.00	27,500.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	1,675,000.00	1,588,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			1,720,000.00	1,615,500.00	-6.1%
TOTAL, REVENUES			1,720,000.00	1,615,500.00	-6.1%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00
Classified Supervisors' and Administrators' Salaries			2300	0.00	0.00
Clerical, Technical and Office Salaries			2400	0.00	0.00
Other Classified Salaries			2900	0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	325,500.00	0.00	-100.0%
Noncapitalized Equipment		4400	1,737,400.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,062,900.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	523,140.00	180,540.04	-65.5%
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	211,942.30	77,500.00	-63.4%
Communications		5900	33.85	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			735,116.15	258,040.04	-64.9%
CAPITAL OUTLAY					
Land		6100	8,500.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,234,756.12	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	55,100.00	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			2,298,356.12	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	4,573.68	2,092.16	-54.3%
Other Debt Service - Principal		7439	85,369.44	85,369.53	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			89,943.12	87,461.69	-2.8%
TOTAL, EXPENDITURES			5,186,315.39	345,501.73	-93.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from 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	1,720,000.00	1,615,500.00	-6.1%
5) TOTAL, REVENUES			1,720,000.00	1,615,500.00	-6.1%
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		77,500.00	77,500.00	0.0%
8) Plant Services	8000-8999		5,018,872.27	180,540.04	-96.4%
9) Other Outgo	9000-9999	Except 7600-7699	89,943.12	87,461.69	-2.8%
10) TOTAL, EXPENDITURES			5,186,315.39	345,501.73	-93.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(3,466,315.39)	1,269,998.27	-136.6%
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)			(3,466,315.39)	1,269,998.27	-136.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,793,788.97	327,473.58	-91.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,793,788.97	327,473.58	-91.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,793,788.97	327,473.58	-91.4%
2) Ending Balance, June 30 (E + F1e)			327,473.58	1,597,471.85	387.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	997,245.19	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	687,688.35	600,226.66	-12.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(360,214.77)	0.00	-100.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	0.00	997,245.19
Total, Restricted Balance		0.00	997,245.19

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	434,200.00	528,700.00	21.8%
5) TOTAL, REVENUES			434,200.00	528,700.00	21.8%
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	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)			434,200.00	528,700.00	21.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			434,200.00	528,700.00	21.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,527,594.27	35,961,794.27	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,527,594.27	35,961,794.27	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,527,594.27	35,961,794.27	1.2%
2) Ending Balance, June 30 (E + F1e)			35,961,794.27	36,490,494.27	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	35,961,794.27	36,490,494.27	1.5%
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	42,091,683.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,246,190.00)		
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			40,845,493.64		
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)			40,845,493.64		
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					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	434,200.00	528,700.00	21.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			434,200.00	528,700.00	21.8%
TOTAL, REVENUES			434,200.00	528,700.00	21.8%
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%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	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)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
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%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	434,200.00	528,700.00	21.8%
5) TOTAL, REVENUES			434,200.00	528,700.00	21.8%
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		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)			434,200.00	528,700.00	21.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			434,200.00	528,700.00	21.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,527,594.27	35,961,794.27	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,527,594.27	35,961,794.27	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,527,594.27	35,961,794.27	1.2%
2) Ending Balance, June 30 (E + F1e)			35,961,794.27	36,490,494.27	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	35,961,794.27	36,490,494.27	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
7710	State School Facilities Projects	32,376,239.78	32,376,239.78
9010	Other Restricted Local	3,585,554.49	4,114,254.49
Total, Restricted Balance		35,961,794.27	36,490,494.27

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	267,748.92	178,665.70	-33.3%
5) TOTAL, REVENUES			267,748.92	178,665.70	-33.3%
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	2,664.02	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	8,467.65	0.00	-100.0%
6) Capital Outlay		6000-6999	7,638,750.02	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,649,881.69	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,382,132.77)	178,665.70	-102.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	439,739.74	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			439,739.74	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,942,393.03)	178,665.70	-102.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,153,929.06	1,211,536.03	-85.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,153,929.06	1,211,536.03	-85.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,153,929.06	1,211,536.03	-85.1%
2) Ending Balance, June 30 (E + F1e)			1,211,536.03	1,390,201.73	14.7%
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	1,211,536.03	1,390,201.73	14.7%
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	7,183,255.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	(108,951.00)		
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			7,074,304.64		
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	(.32)		
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			(.32)		
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)			7,074,304.96		
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	117,639.94	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	119,108.98	123,665.70	3.8%
Interest		8660	31,000.00	55,000.00	77.4%
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			267,748.92	178,665.70	-33.3%
TOTAL, REVENUES			267,748.92	178,665.70	-33.3%
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	2,664.02	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,664.02	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	8,467.65	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,467.65	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	10,280.00	0.00	-100.0%
Land Improvements		6170	271,209.26	0.00	-100.0%
Buildings and Improvements of Buildings		6200	7,291,126.76	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	66,134.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,638,750.02	0.00	-100.0%
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			7,649,881.69	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	439,739.74	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			439,739.74	0.00	-100.0%
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)			439,739.74	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	267,748.92	178,665.70	-33.3%
5) TOTAL, REVENUES			267,748.92	178,665.70	-33.3%
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		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,649,881.69	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,649,881.69	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(7,382,132.77)	178,665.70	-102.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	439,739.74	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			439,739.74	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(6,942,393.03)	178,665.70	-102.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,153,929.06	1,211,536.03	-85.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,153,929.06	1,211,536.03	-85.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,153,929.06	1,211,536.03	-85.1%
2) Ending Balance, June 30 (E + F1e)			1,211,536.03	1,390,201.73	14.7%
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	1,211,536.03	1,390,201.73	14.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	60,510.00	60,510.00	0.0%
4) Other Local Revenue		8600-8799	10,227,611.00	10,255,711.00	0.3%
5) TOTAL, REVENUES			10,288,121.00	10,316,221.00	0.3%
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	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	9,290,610.10	8,480,615.61	-8.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,290,610.10	8,480,615.61	-8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			997,510.90	1,835,605.39	84.0%
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)			997,510.90	1,835,605.39	84.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,418,449.70	17,415,960.60	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,418,449.70	17,415,960.60	6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,418,449.70	17,415,960.60	6.1%
2) Ending Balance, June 30 (E + F1e)			17,415,960.60	19,251,565.99	10.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,935,690.67	10,771,296.06	20.5%
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	8,480,269.93	8,480,269.93	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	17,702,358.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	(575,953.00)		
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			17,126,405.95		
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)			17,126,405.95		
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	60,510.00	60,510.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			60,510.00	60,510.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	9,492,066.00	9,492,066.00	0.0%
Unsecured Roll		8612	430,685.00	430,685.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	161,960.00	161,960.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	142,900.00	171,000.00	19.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,227,611.00	10,255,711.00	0.3%
TOTAL, REVENUES			10,288,121.00	10,316,221.00	0.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,335,000.00	3,750,000.00	-13.5%
Bond Interest and Other Service Charges		7434	4,955,610.10	4,730,615.61	-4.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,290,610.10	8,480,615.61	-8.7%
TOTAL, EXPENDITURES			9,290,610.10	8,480,615.61	-8.7%
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	60,510.00	60,510.00	0.0%
4) Other Local Revenue		8600-8799	10,227,611.00	10,255,711.00	0.3%
5) TOTAL, REVENUES			10,288,121.00	10,316,221.00	0.3%
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		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	9,290,610.10	8,480,615.61	-8.7%
10) TOTAL, EXPENDITURES			9,290,610.10	8,480,615.61	-8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			997,510.90	1,835,605.39	84.0%
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)			997,510.90	1,835,605.39	84.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,418,449.70	17,415,960.60	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,418,449.70	17,415,960.60	6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,418,449.70	17,415,960.60	6.1%
2) Ending Balance, June 30 (E + F1e)			17,415,960.60	19,251,565.99	10.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,935,690.67	10,771,296.06	20.5%
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	8,480,269.93	8,480,269.93	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	8,935,690.67	10,771,296.06
Total, Restricted Balance		8,935,690.67	10,771,296.06

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,214,575.20	1,183,000.00	-2.6%
5) TOTAL, REVENUES			1,214,575.20	1,183,000.00	-2.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,192,500.00	1,191,000.00	-0.1%
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			1,192,500.00	1,191,000.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,075.20	(8,000.00)	-136.2%
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)			22,075.20	(8,000.00)	-136.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,037,838.60	1,059,913.80	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,037,838.60	1,059,913.80	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,037,838.60	1,059,913.80	2.1%
2) Ending Net Position, June 30 (E + F1e)			1,059,913.80	1,051,913.80	-0.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,059,913.80	1,051,913.80	-0.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,080,465.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	(29,081.00)		
b) in Banks		9120	208,368.69		
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			1,259,753.53		
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	(926.00)		
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			(926.00)		
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)			1,260,679.53		
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	8,900.00	10,000.00	12.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	995,000.00	1,173,000.00	17.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	210,675.20	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,214,575.20	1,183,000.00	-2.6%
TOTAL, REVENUES			1,214,575.20	1,183,000.00	-2.6%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,173,000.00	1,171,500.00	-0.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,500.00	19,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,192,500.00	1,191,000.00	-0.1%
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			1,192,500.00	1,191,000.00	-0.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	1,214,575.20	1,183,000.00	-2.6%
5) TOTAL, REVENUES			1,214,575.20	1,183,000.00	-2.6%
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		1,192,500.00	1,191,000.00	-0.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,192,500.00	1,191,000.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			22,075.20	(8,000.00)	-136.2%
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)			22,075.20	(8,000.00)	-136.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,037,838.60	1,059,913.80	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,037,838.60	1,059,913.80	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,037,838.60	1,059,913.80	2.1%
2) Ending Net Position, June 30 (E + F1e)			1,059,913.80	1,051,913.80	-0.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,059,913.80	1,051,913.80	-0.8%

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

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	8,554.61	8,554.61	8,746.64	8,346.00	8,346.00	8,562.35
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)	8,554.61	8,554.61	8,746.64	8,346.00	8,346.00	8,562.35
5. District Funded County Program ADA						
a. County Community Schools	6.11	6.11	6.11	6.11	6.11	6.11
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	.74	.74	.74	.91	.91	.91
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)	6.85	6.85	6.85	7.02	7.02	7.02
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	8,561.46	8,561.46	8,753.49	8,353.02	8,353.02	8,569.37
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						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

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

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

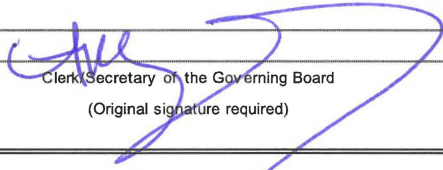
Budget available for inspection at:

Place: <https://www.smjuhsd.k12.ca.us/businessservices>

Date: June 2, 2023

Adoption Date: June 14, 2023

Signed: _____


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

Public Hearing:

Place: 2560 Skyway Dr. Santa Maria, CA. 93455 or via Youtube

Date: June 6, 2023

Time: 6:30 PM

Contact person for additional information on the budget reports:

Name: Michelle Coffin

Title: Director III Fiscal Services

Telephone: 805-922-4573 x 4403

E-mail: mcoffin@smjuhsd.org

Criteria and Standards Review Summary

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

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

S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X X X	X 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 n/a	X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/14/2023
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Santa Barbara County SIPE .

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 14, 2023

For additional information on this certification, please contact:

Name: Kevin Platt
Title: Assistant Superintendent of Human Resources
Telephone: 805-922-4573 x 4301
E-mail: kplatt@smjuhsd.org

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	60,174,843.47	301	0.00	303	60,174,843.47	305	0.00		307	60,174,843.47	309
2000 - Classified Salaries	25,978,546.13	311	3,943.20	313	25,974,602.93	315	1,620,338.09		317	24,354,264.84	319
3000 - Employee Benefits	39,416,037.44	321	465,441.27	323	38,950,596.17	325	2,189,429.61		327	36,761,166.56	329
4000 - Books, Supplies Equip Replace. (6500)	22,731,233.21	331	68,862.88	333	22,662,370.33	335	4,153,032.14		337	18,509,338.19	339
5000 - Services . . & 7300 - Indirect Costs	38,694,388.40	341	322,247.80	343	38,372,140.60	345	897,937.94		347	37,474,202.66	349
TOTAL					186,134,553.50	365			TOTAL	177,273,815.72	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	71,129,545.50	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	1,656.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	71,127,889.50	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.	40.12%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	40.12%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	9.88%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	177,273,815.72
5. Deficiency Amount (Part III, Line 3 times Line 4)	17,514,652.99

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

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	60,635,350.34	301	0.00	303	60,635,350.34	305	0.00		307	60,635,350.34	309
2000 - Classified Salaries	26,266,137.55	311	4,500.00	313	26,261,637.55	315	1,843,409.92		317	24,418,227.63	319
3000 - Employee Benefits	43,239,922.09	321	492,612.88	323	42,747,309.21	325	2,388,585.65		327	40,358,723.56	329
4000 - Books, Supplies Equip Replace. (6500)	12,089,499.50	331	0.00	333	12,089,499.50	335	2,234,515.41		337	9,854,984.09	339
5000 - Services . . & 7300 - Indirect Costs	24,231,409.55	341	5,885.00	343	24,225,524.55	345	1,353,647.52		347	22,871,877.03	349
TOTAL					165,959,321.15	365			TOTAL	158,139,162.65	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	74,798,664.92	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	74,798,664.92	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	47.30%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%	
2. Percentage spent by this district (Part II, Line 15)	47.30%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	2.70%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	158,139,162.65	
5. Deficiency Amount (Part III, Line 3 times Line 4)	4,269,757.39	

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

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	196,300,282.05
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	21,941,277.29
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	6,466,072.60
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	447,161.22
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	814,739.74
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,656.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,430,736.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>9,160,365.56</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p style="text-align: center;">All</p>	<p style="text-align: center;">All</p>	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	<p>0.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>			<p>Manually entered. Must not include expenditures in lines A or D1.</p>	
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>165,198,639.20</p>
<p>Section II - Expenditures Per ADA</p>				<p>2022-23 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				<p>8,561.46</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>19,295.62</p>

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	120,096,153.48	14,256.48
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	120,096,153.48	14,256.48
B. Required effort (Line A.2 times 90%)	108,086,538.13	12,830.83
C. Current year expenditures (Line I.E and Line II.B)	165,198,639.20	19,295.62
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 6,185,387.55
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 118,921,625.60

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.20%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 8,077,239.34
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 285,098.63

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	36,505.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	12,471.10
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	936,290.34
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	702.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,348,306.41
9. Carry-Forward Adjustment (Part IV, Line F)	33,221.74
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,381,528.15

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	89,952,694.95
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	39,693,353.32
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	16,924,819.21
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,025,350.94
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,009,595.12
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	49,679.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	17,069,293.14
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	12,798.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,299,693.16
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	171,037,276.84

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B19)	5.47%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)	5.49%
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Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	9,348,306.41
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	297,210.29
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.62%) times Part III, Line B19); zero if negative	33,221.74
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.62%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.63%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	33,221.74
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	33,221.74

Approved indirect cost rate: 5.62%
Highest rate used in any program: 5.63%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,445,061.71	81,212.46	5.62%
01	3060	316,679.60	17,797.40	5.62%
01	3212	4,496,143.29	252,683.26	5.62%
01	3213	2,181,706.52	115,802.00	5.31%
01	3307	46,617.11	2,619.89	5.62%
01	3310	5,128,991.97	288,890.20	5.63%
01	3312	240,354.49	13,098.21	5.45%
01	3550	227,748.90	10,843.10	4.76%
01	4035	272,347.09	15,305.91	5.62%
01	4127	288,544.46	16,216.20	5.62%
01	4201	69,129.76	3,885.10	5.62%
01	4203	278,240.20	15,637.10	5.62%
01	5634	158,242.75	8,893.25	5.62%
01	6266	934,454.58	52,516.34	5.62%
01	6331	189,465.70	10,534.30	5.56%
01	6387	2,062,096.71	115,889.84	5.62%
01	6500	9,148,728.35	512,772.36	5.60%
01	6536	27,400.27	1,539.89	5.62%
01	6537	431,905.63	24,273.10	5.62%
01	6546	479,882.13	26,955.97	5.62%
01	6762	2,661,980.69	149,603.31	5.62%
01	7311	51,850.53	2,914.00	5.62%
01	7412	744,209.05	41,825.40	5.62%
01	7413	35,179.17	1,977.07	5.62%
01	7435	15,545,349.20	75.80	0.00%
01	7810	704,600.36	39,552.35	5.61%
01	8150	4,490,290.00	252,354.30	5.62%
13	5310	2,257,849.97	122,261.54	5.41%
13	5330	41,843.19	2,124.93	5.08%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,770,081.69	1,770,081.69
2. State Lottery Revenue	8560	1,493,539.69		588,630.35	2,082,170.04
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,493,539.69	0.00	2,358,712.04	3,852,251.73
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,493,539.69		0.00	1,493,539.69
4. Books and Supplies	4000-4999	0.00		2,334,479.14	2,334,479.14
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			24,232.90	24,232.90
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,493,539.69	0.00	2,358,712.04	3,852,251.73
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00

D. COMMENTS:
Explanation needed for amounts in shaded cells for Resource 6300.

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

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

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	140,934,826.41	3.41%	145,747,095.91	1.26%	147,582,279.91
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,085,552.10	-0.12%	2,082,964.65	0.52%	2,093,695.28
4. Other Local Revenues	8600-8799	1,474,626.67	-5.01%	1,400,811.97	1.48%	1,421,572.36
5. Other Financing Sources						
a. Transfers In	8900-8929	426,300.00	0.00%	426,300.00	0.00%	426,300.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(21,169,221.69)	-17.88%	(17,384,228.99)	0.91%	(17,542,280.09)
6. Total (Sum lines A1 thru A5c)		123,752,083.49	6.89%	132,272,943.54	1.29%	133,981,567.46
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				47,715,124.80		49,137,814.54
b. Step & Column Adjustment				560,510.52		404,513.20
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				862,179.22		(81,384.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	47,715,124.80	2.98%	49,137,814.54	0.66%	49,460,943.74
2. Classified Salaries						
a. Base Salaries				17,622,561.49		17,909,794.70
b. Step & Column Adjustment				287,233.21		248,361.66
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,622,561.49	1.63%	17,909,794.70	1.39%	18,158,156.36
3. Employee Benefits	3000-3999	28,781,781.97	2.26%	29,431,700.73	1.32%	29,819,590.15
4. Books and Supplies	4000-4999	8,602,903.31	8.62%	9,344,777.22	5.54%	9,862,014.98
5. Services and Other Operating Expenditures	5000-5999	18,497,547.73	3.50%	19,145,485.47	2.18%	19,563,650.42
6. Capital Outlay	6000-6999	2,966,769.23	0.00%	2,966,769.23	0.00%	2,966,769.23
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,139,642.65	-33.31%	760,000.00	0.00%	760,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,601,316.36)	0.00%	(1,601,316.36)	0.00%	(1,601,316.36)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		123,725,014.82	2.72%	127,095,025.53	1.49%	128,989,808.52

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		27,068.67		5,177,918.01		4,991,758.94
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		37,339,079.24		37,366,147.91		42,544,065.92
2. Ending Fund Balance (Sum lines C and D1)		37,366,147.91		42,544,065.92		47,535,824.86
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	422,924.20		422,924.20		422,924.20
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	21,878,088.96		21,878,088.96		21,878,088.96
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,199,350.34		4,818,016.76		4,878,291.73
2. Unassigned/Unappropriated	9790	9,865,784.41		15,425,036.00		20,356,519.97
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		37,366,147.91		42,544,065.92		47,535,824.86
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,199,350.34		4,818,016.76		4,878,291.73
c. Unassigned/Unappropriated	9790	9,865,784.41		15,425,036.00		20,356,519.97
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			1,822,042.00		1,404,852.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		15,065,134.75		22,065,094.76		26,639,663.70
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,662,160.00	0.00%	2,662,160.00	0.00%	2,662,160.00
2. Federal Revenues	8100-8299	11,798,241.92	-57.40%	5,026,627.00	0.00%	5,026,627.00
3. Other State Revenues	8300-8599	7,306,000.15	-1.21%	7,217,452.63	0.81%	7,275,633.46
4. Other Local Revenues	8600-8799	5,860,692.00	0.00%	5,860,692.00	0.00%	5,860,692.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	21,169,221.69	-17.88%	17,384,228.99	0.91%	17,542,280.09
6. Total (Sum lines A1 thru A5c)		48,796,315.76	-21.82%	38,151,160.62	0.57%	38,367,392.55
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,920,225.54		8,576,833.45
b. Step & Column Adjustment				140,473.95		107,390.40
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,483,866.04)		(314,149.20)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,920,225.54	-33.62%	8,576,833.45	-2.41%	8,370,074.65
2. Classified Salaries						
a. Base Salaries				8,643,576.06		6,933,022.04
b. Step & Column Adjustment				115,148.51		105,949.61
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,825,702.53)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,643,576.06	-19.79%	6,933,022.04	1.53%	7,038,971.65
3. Employee Benefits	3000-3999	14,458,140.12	-16.22%	12,112,356.65	-0.09%	12,101,677.36
4. Books and Supplies	4000-4999	2,002,631.19	2.91%	2,060,823.30	2.59%	2,114,159.86
5. Services and Other Operating Expenditures	5000-5999	5,755,943.47	-45.10%	3,159,840.76	0.63%	3,179,742.18
6. Capital Outlay	6000-6999	375,000.00	-19.24%	302,856.58	2.85%	311,484.39
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,476,912.00	0.00%	3,476,912.00	0.00%	3,476,912.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,579,234.71	-9.86%	1,423,536.06	-1.70%	1,399,370.46
9. Other Financing Uses						
a. Transfers Out	7600-7629	375,000.00	0.00%	375,000.00	0.00%	375,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		49,586,663.09	-22.52%	38,421,180.84	-0.14%	38,367,392.55
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(790,347.33)		(270,020.22)		0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,061,189.44		1,270,842.11		1,000,821.89
2. Ending Fund Balance (Sum lines C and D1)		1,270,842.11		1,000,821.89		1,000,821.89
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,270,842.11		1,000,821.89		1,000,821.89
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,270,842.11		1,000,821.89		1,000,821.89
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	143,596,986.41	3.35%	148,409,255.91	1.24%	150,244,439.91
2. Federal Revenues	8100-8299	11,798,241.92	-57.40%	5,026,627.00	0.00%	5,026,627.00
3. Other State Revenues	8300-8599	9,391,552.25	-0.97%	9,300,417.28	0.74%	9,369,328.74
4. Other Local Revenues	8600-8799	7,335,318.67	-1.01%	7,261,503.97	0.29%	7,282,264.36
5. Other Financing Sources						
a. Transfers In	8900-8929	426,300.00	0.00%	426,300.00	0.00%	426,300.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		172,548,399.25	-1.23%	170,424,104.16	1.13%	172,348,960.01
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				60,635,350.34		57,714,647.99
b. Step & Column Adjustment				700,984.47		511,903.60
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,621,686.82)		(395,533.20)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	60,635,350.34	-4.82%	57,714,647.99	0.20%	57,831,018.39
2. Classified Salaries						
a. Base Salaries				26,266,137.55		24,842,816.74
b. Step & Column Adjustment				402,381.72		354,311.27
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,825,702.53)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,266,137.55	-5.42%	24,842,816.74	1.43%	25,197,128.01
3. Employee Benefits	3000-3999	43,239,922.09	-3.92%	41,544,057.38	0.91%	41,921,267.51
4. Books and Supplies	4000-4999	10,605,534.50	7.54%	11,405,600.52	5.00%	11,976,174.84
5. Services and Other Operating Expenditures	5000-5999	24,253,491.20	-8.03%	22,305,326.23	1.96%	22,743,392.60
6. Capital Outlay	6000-6999	3,341,769.23	-2.16%	3,269,625.81	0.26%	3,278,253.62
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,616,554.65	-8.22%	4,236,912.00	0.00%	4,236,912.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(22,081.65)	705.10%	(177,780.30)	13.59%	(201,945.90)
9. Other Financing Uses						
a. Transfers Out	7600-7629	375,000.00	0.00%	375,000.00	0.00%	375,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		173,311,677.91	-4.50%	165,516,206.37	1.11%	167,357,201.07
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(763,278.66)		4,907,897.79		4,991,758.94

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		39,400,268.68		38,636,990.02		43,544,887.81
2. Ending Fund Balance (Sum lines C and D1)		38,636,990.02		43,544,887.81		48,536,646.75
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	422,924.20		422,924.20		422,924.20
b. Restricted	9740	1,270,842.11		1,000,821.89		1,000,821.89
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	21,878,088.96		21,878,088.96		21,878,088.96
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,199,350.34		4,818,016.76		4,878,291.73
2. Unassigned/Unappropriated	9790	9,865,784.41		15,425,036.00		20,356,519.97
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		38,636,990.02		43,544,887.81		48,536,646.75
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,199,350.34		4,818,016.76		4,878,291.73
c. Unassigned/Unappropriated	9790	9,865,784.41		15,425,036.00		20,356,519.97
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		1,822,042.00		1,404,852.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		15,065,134.75		22,065,094.76		26,639,663.70
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.69%		13.33%		15.92%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		8,346.00		8,279.00		8,250.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		173,311,677.91		165,516,206.37		167,357,201.07
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		173,311,677.91		165,516,206.37		167,357,201.07
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		5,199,350.34		4,965,486.19		5,020,716.03
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		5,199,350.34		4,965,486.19		5,020,716.03
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,500.00)	0.00	(124,386.47)				
Other Sources/Uses Detail					426,300.00	814,739.74		
Fund Reconciliation							9,998.30	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,500.00	0.00	124,386.47	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	9,998.30
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					375,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	426,300.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					439,739.74	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,500.00	(1,500.00)	124,386.47	(124,386.47)	1,241,039.74	1,241,039.74	9,998.30	9,998.30

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(1,500.00)	0.00	(22,081.65)				
Other Sources/Uses Detail					426,300.00	375,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,500.00	0.00	22,081.65	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					375,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	426,300.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,500.00	(1,500.00)	22,081.65	(22,081.65)	801,300.00	801,300.00		

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	8,346.00	
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	8,425	8,386		
Charter School				
Total ADA	8,425	8,386	0.5%	Met
Second Prior Year (2021-22)				
District Regular	8,695	8,441		
Charter School				
Total ADA	8,695	8,441	2.9%	Not Met
First Prior Year (2022-23)				
District Regular	8,565	8,747		
Charter School		0		
Total ADA	8,565	8,747	N/A	Met
Budget Year (2023-24)				
District Regular	8,562			
Charter School	0			
Total ADA	8,562			

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)

Impact of COVID pandemic significantly reduced student attendance resulting in the loss of ADA.

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2020-21)				
District Regular	8,922	8,953		
Charter School				
Total Enrollment	8,922	8,953	N/A	Met
Second Prior Year (2021-22)				
District Regular	9,201	9,243		
Charter School				
Total Enrollment	9,201	9,243	N/A	Met
First Prior Year (2022-23)				
District Regular	9,260	9,251		
Charter School				
Total Enrollment	9,260	9,251	0.1%	Met
Budget Year (2023-24)				
District Regular	9,025			
Charter School				
Total Enrollment	9,025			

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	8,386	8,953	
Charter School		0	
Total ADA/Enrollment	8,386	8,953	93.7%
Second Prior Year (2021-22)			
District Regular	8,441	9,243	
Charter School	0		
Total ADA/Enrollment	8,441	9,243	91.3%
First Prior Year (2022-23)			
District Regular	8,555	9,251	
Charter School			
Total ADA/Enrollment	8,555	9,251	92.5%
		Historical Average Ratio:	92.5%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		93.0%

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	8,346	9,025		
Charter School	0			
Total ADA/Enrollment	8,346	9,025	92.5%	Met
1st Subsequent Year (2024-25)				
District Regular	8,278	8,952		
Charter School				
Total ADA/Enrollment	8,278	8,952	92.5%	Met
2nd Subsequent Year (2025-26)				
District Regular	8,249	8,921		
Charter School				
Total ADA/Enrollment	8,249	8,921	92.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	8,753.49	8,569.37	8,556.11	8,399.98
b. Prior Year ADA (Funded)		8,753.49	8,569.37	8,556.11
c. Difference (Step 1a minus Step 1b)		(184.12)	(13.26)	(156.13)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.10%)	(.15%)	(1.82%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		139,801,208.00	144,613,477.00	146,488,661.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		11,491,659.30	5,697,770.99	4,819,476.95
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		6.12%	3.79%	1.47%
LCFF Revenue Standard (Step 3, plus/minus 1%):		5.12% to 7.12%	2.79% to 4.79%	0.47% to 2.47%

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)	45,917,740.50	45,917,740.50	45,917,740.50	45,917,740.50
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)	131,773,643.00	140,934,826.41	145,747,095.91	147,582,279.91
District's Projected Change in LCFF Revenue:		6.95%	3.41%	1.26%
LCFF Revenue Standard		5.12% to 7.12%	2.79% to 4.79%	0.47% to 2.47%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2020-21)	69,301,690.54	
Second Prior Year (2021-22)	76,768,101.98	95,846,351.31	80.1%
First Prior Year (2022-23)	92,060,363.13	120,437,500.34	76.4%
	Historical Average Ratio:		80.0%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	77.0% to 83.0%	77.0% to 83.0%	77.0% to 83.0%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2023-24)	94,119,468.26		
1st Subsequent Year (2024-25)	96,479,309.97	127,095,025.53	75.9%	Not Met
2nd Subsequent Year (2025-26)	97,438,690.25	128,989,808.52	75.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

See Budget & MYP Narrative.

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	6.12%	3.79%	1.47%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-3.88% to 16.12%	-6.21% to 13.79%	-8.53% to 11.47%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.12% to 11.12%	-1.21% to 8.79%	-3.53% to 6.47%

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)	17,816,953.42		
Budget Year (2023-24)	11,798,241.92	(33.78%)	Yes
1st Subsequent Year (2024-25)	5,026,627.00	(57.40%)	Yes
2nd Subsequent Year (2025-26)	5,026,627.00	0.00%	No

Explanation:
(required if Yes)

See Budget & MYP Narrative.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	30,483,388.88		
Budget Year (2023-24)	9,391,552.25	(69.19%)	Yes
1st Subsequent Year (2024-25)	9,300,417.28	(.97%)	No
2nd Subsequent Year (2025-26)	9,369,328.74	.74%	No

Explanation:
(required if Yes)

See Budget Narrative.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	7,500,317.58		
Budget Year (2023-24)	7,335,318.67	(2.20%)	Yes
1st Subsequent Year (2024-25)	7,261,503.97	(1.01%)	No
2nd Subsequent Year (2025-26)	7,282,264.36	.29%	No

Explanation:
(required if Yes)

See Budget Narrative.

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

First Prior Year (2022-23)	20,986,782.05		
Budget Year (2023-24)	10,605,534.50	(49.47%)	Yes
1st Subsequent Year (2024-25)	11,405,600.52	7.54%	No
2nd Subsequent Year (2025-26)	11,976,174.84	5.00%	No

Explanation:
(required if Yes) See Budget Narrative.

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

First Prior Year (2022-23)	38,818,774.87		
Budget Year (2023-24)	24,253,491.20	(37.52%)	Yes
1st Subsequent Year (2024-25)	22,305,326.23	(8.03%)	Yes
2nd Subsequent Year (2025-26)	22,743,392.60	1.96%	No

Explanation:
(required if Yes) See Budget & MYP Narrative.

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

DATA ENTRY: All data are extracted or calculated.

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

First Prior Year (2022-23)	55,800,659.88		
Budget Year (2023-24)	28,525,112.84	(48.88%)	Not Met
1st Subsequent Year (2024-25)	21,588,548.25	(24.32%)	Not Met
2nd Subsequent Year (2025-26)	21,678,220.10	.42%	Met

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

First Prior Year (2022-23)	59,805,556.92		
Budget Year (2023-24)	34,859,025.70	(41.71%)	Not Met
1st Subsequent Year (2024-25)	33,710,926.75	(3.29%)	Met
2nd Subsequent Year (2025-26)	34,719,567.44	2.99%	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) See Budget & MYP Narrative.

Explanation:
Other State Revenue
(linked from 6B
if NOT met) See Budget Narrative.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met) See Budget Narrative.

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)

See Budget Narrative.

Explanation:

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

See Budget & MYP Narrative.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

161,720,066.99

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

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

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

161,720,066.99	4,851,602.01	4,811,250.52	Not Met
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¹ Fund 01, Resource 8150, Objects 8900-8999

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

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

RRMA allows COVID resources to be excluded from the calculation along with STRS On Behalf.

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)	3,673,024.00	4,349,508.02	6,158,804.60
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	22,734,646.63	5,151,049.36	12,714,992.35
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)	26,407,670.63	9,500,557.38	18,873,796.95
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	122,434,114.32	144,983,600.78	196,300,282.05
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)	122,434,114.32	144,983,600.78	196,300,282.05
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	21.6%	6.6%	9.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	7.2%	2.2%	3.2%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	10,232,957.02	84,375,660.86	N/A	Met
Second Prior Year (2021-22)	(1,097,969.48)	101,262,608.94	1.1%	Met
First Prior Year (2022-23)	343,371.76	120,877,240.08	N/A	Met
Budget Year (2023-24) (Information only)	27,068.67	123,725,014.82		

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 (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2020-21)	12,681,386.87	23,880,648.94	N/A		Met
Second Prior Year (2021-22)	23,710,634.00	34,113,605.96	N/A		Met
First Prior Year (2022-23)	25,006,743.68	36,995,707.48	N/A		Met
Budget Year (2023-24) (Information only)	37,339,079.24				

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.)	8,346	8,279	8,250
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds	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)	173,311,677.91	165,516,206.37	167,357,201.07
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)	173,311,677.91	165,516,206.37	167,357,201.07
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,199,350.34	4,965,486.19	5,020,716.03
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)	5,199,350.34	4,965,486.19	5,020,716.03

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)	5,199,350.34	4,818,016.76	4,878,291.73
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	9,865,784.41	15,425,036.00	20,356,519.97
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	1,822,042.00	1,404,852.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	15,065,134.75	22,065,094.76	26,639,663.70
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.69%	13.33%	15.92%
District's Reserve Standard (Section 10B, Line 7):	5,199,350.34	4,965,486.19	5,020,716.03
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?

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?

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

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)?

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(14,553,442.69)			
Budget Year (2023-24)	(21,169,221.69)	6,615,779.00	45.5%	Not Met
1st Subsequent Year (2024-25)	(17,384,228.99)	(3,784,992.70)	(17.9%)	Not Met
2nd Subsequent Year (2025-26)	(17,542,280.09)	158,051.10	.9%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	426,300.00			
Budget Year (2023-24)	426,300.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	426,300.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	426,300.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	814,739.74			
Budget Year (2023-24)	375,000.00	(439,739.74)	(54.0%)	Not Met
1st Subsequent Year (2024-25)	375,000.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	375,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:

(required if NOT met)

See Budget & MYP Narrative.

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)

See Budget Narrative.

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	2	Fund 25 Developer Fees	Object 5630	237,800
Certificates of Participation	1	General Fund unrestricted & Fund 25 Development Fees	Objects 7438, 7439	467,104
General Obligation Bonds	24	Funds 51, 55, 56 Ad Valorem Property Taxes	Objects 7433, 7434	239,180,955
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
TOTAL:				239,885,859

Type of Commitment (continued)	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	200,027	178,400	59,400	0
Certificates of Participation	537,104	467,104	0	0
General Obligation Bonds	9,230,788	8,473,900	8,760,779	8,616,169
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	9,967,919	9,119,404	8,820,179	8,616,169
Has total annual payment increased over prior year (2022-23)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability	22,045,723.00
b. OPEB plan(s) fiduciary net position (if applicable)	4,179,731.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	17,865,992.00
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)	1,228,756.60	1,167,350.00	1,381,489.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,228,756.60	1,167,350.00	1,381,489.00
d. Number of retirees receiving OPEB benefits	58.00	58.00	58.00

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	479.20	505.20	502.60	501.50

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

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

--	--	--

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	552,295.50		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	9,673,450.56	9,157,723.76	9,117,836.40
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1,076,496	1,050,900.10	820,718.72
3.	Percent change in step & column over prior year			

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	414.20	425.38	425.38	425.38

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Nov 16, 2022

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:

Nov 16, 2022

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:

Dec 13, 2022

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2024

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

No

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

596,775

0

0

% 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:

LCFF Sources

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	247,597.81		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	5,101,358.98	4,735,757.24	4,735,757.24
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1,095,685	532,978.09	485,891.85
3.	Percent change in step & column over prior year			

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

1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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	48	50	50	50

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

86,938.87		
-----------	--	--

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

4. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Yes	Yes	Yes

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Yes	Yes	Yes
301,898	25,987.78	0

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

Yes	Yes	Yes

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 14, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

A6 - For retired Certificated employee's only and until just age 65, retirees electing single tier coverage have their premium uncapped at 100% paid by the District. A9 - Assistant Superintendent of Curriculum and Instruction John Davis will retire as of June 30, 2023. Krista Herrera has been hired as of July 1, 2023 as the Asst. Supt. of C & I.

End of School District Budget Criteria and Standards Review

Budget, July 1
Budget 2023-24

Technical Review Checks

Phase - All

Display - Exceptions Only

Santa Maria Joint Union High

Santa Barbara County

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

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

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

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

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

Santa Maria Joint Union High

Santa Barbara County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
40-0000-0-0000-0000-8625	0000	8625	\$117,639.94
Explanation: Revenue received for RDA deposited into this account, funds will be transferred to Fund 40 prior to the fiscal year-end.			

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6388-0-0000-0000-9791	6388	9791	(\$59,544.00)
01-6388-1-0000-0000-9791	6388	9791	\$59,544.00

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
25	9010	(\$360,214.77)
Explanation: Fund 25 resource 0000 has positive balance.		
Total of negative resource balances for Fund 25		
		(\$360,214.77)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	6387	9650	(\$149,511.00)
Explanation: Reflects the 10% amount of funding withheld from prior year award allocations. If additional revenue is received prior to the closing of the fiscal year it will be adjusted from the balance.			
25	9010	9790	(\$360,214.77)
Explanation: Fund 25 resource 0000 has positive balance.			